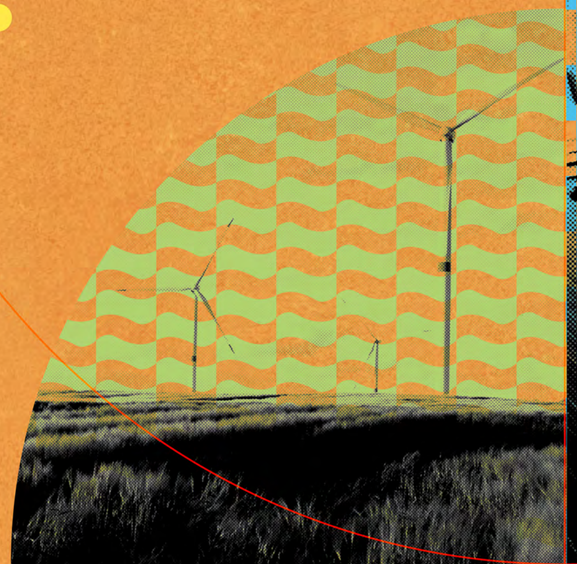
GAMANIA

Sustainability Report 2025





have a GOOD TIME





E nvironmental
S ocial
G overnance






Reading Guide

In 2025, Gamania interpreted the Group’s sustainability report with reference to GRI Standards 2021, compiling material topics together with internal and external stakeholders as well as overseeing and tracking ESG-related information based on the framework of the Group’s sustainability strategy blueprint, to demonstrate Gamania Group’s long-standing commitment to corporate sustainability.

This report presents the core principles underlying Gamania's approach to corporate sustainability. The first half provides an overview of Gamania's core values and growth journey, after which readers can proceed directly to the relevant chapters for topics they wish to explore in greater depth. Each chapter has a complete explanation of management policies, annual performance, goals and other information. The Gamania Sustainability Report also incorporates links to Gamania's official website, annual report, and other channels to provide a more interactive reading experience. Readers are welcome to scan the QR codes or click the hyperlinks to learn more.

CH1 Promoting Sustainable Management
Operational overview, culture, sustainable governance mechanism and sustainable strategy blueprint of Gamania

CH2 Promoting Digital Responsibility
Gamania continuously provides innovative and diverse products and services, while safeguarding a secure digital environment

CH3 Promoting Environmental Friendliness
Gamania focuses on climate and environmental issues, and supports environmental symbiosis actions

CH4 Promoting Positive Values
Gamania has created a friendly workplace, and drives a social atmosphere of kindness and inclusiveness

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GAMANIA Sustainability Report
2025 ESG

About the Report

Welcome to the ESG Sustainability Report issued by Gamania Digital Entertainment Co., Ltd. and its various business groups (collectively, "Gamania Group," hereinafter referred to as "Gamania"). Gamania has long been paying close attention to corporate sustainable development, looking forward to independently aligning with international sustainable development trends, and communicating with stakeholders through the report. The report is available for download in the ESG section of Gamania's official website.

Reporting period and cycle

Gamania publishes its Sustainability Report annually. Since the publication of its first Corporate Social Responsibility Report in 2018, this marks the eighth report issued by Gamania. The report will continue to be published on an annual basis. The disclosure period of this report is the year 2025 (January 1, 2025 to December 31, 2025), covering the specific actions and performance data of Gamania in economic, environmental and social aspects. Some report data may include prior years for comprehensive disclosure.

Current report release date: August 2026
Next report release date: August 2027

Reporting boundaries and scope

The reporting boundary was determined based on considerations of financial materiality and industry relevance. It covers Gamania Digital Entertainment Co., Ltd. and the subsidiaries listed in Chapter 1, "Activating Sustainable Management," with a primary focus on operating locations in Taiwan. Their combined revenue accounts for approximately 84% of total consolidated revenue. Financial data on business performance was taken from Gamania's audited consolidated financial statements. Please refer to the 2025 annual report for more details on the entities, related parties, and investments covered by the financial statements. All amounts are presented in NTD. Greenhouse gas data cover the entire Group (including certain overseas locations) and were compiled in accordance with ISO 14064-1:2018 and the Greenhouse Gas Protocol (GHG Protocol). Data for environmental indicators such as energy and water use are drawn from Group-wide data collected during the inventory process, while all other environmental data are based on relevant data from Gamania's corporate headquarters building (No. 111, Ruihu Street, Neihu District, Taipei City). Data disclosed in this report has been gathered and surveyed by Gamania, and is presented using common values.

Compilation principles of the report

The report was prepared in accordance with the requirements of the "Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies," with the content and structure thereof in line with the sustainability reporting standards (GRI Standards) published by the Global Reporting Initiative (GRI) in 2021. Meanwhile, the disclosures also correspond to the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies," the "Task Force on Climate-Related Financial Disclosures (TCFD)," the "UN Sustainable Development Goals (SDGs)" and the sustainability indicators of the Sustainability Accounting Standard Board (SASB) for the industry of software & IT services. This year's report contains two restatements of information. For details, refer to Sections 3.2.2 Energy and resource management and 4.1.4 Compensation and benefits.

Assurance of the report

After the content of this report was approved by the Board of Directors, Deloitte & Touche was commissioned to conduct a limited assurance in accordance with the Accounting Research and Development Foundation's TWSAE3000, "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information" for selected information within this report. In addition, the data associated with the greenhouse gas inventory conducted in accordance with ISO 14064-1:2018 and the Greenhouse Gas Protocol (GHG Protocol), as well as the establishment and operation of the ISO/IEC 27001 Information Security Management System, have been verified by qualified independent third-party verification bodies.

Contact information

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- ESG Planning Office

• Mail：ESG@gamania.com
• Tel：02-26588866 #1434

Gamania ESG Official Website



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GAMANIA Sustainability Report

2025 ESG

Message from the Group CEO and ESG Committee Chairman



The year 2025 marked the 30th anniversary of Gamania Group. With AI, big data, and platforms at its core, Gamania continued to steadily strengthen its technological capabilities, expand application scenarios, and deepen its diversified business portfolio. The Group recorded consolidated revenue of NT$8.87 billion in 2025. Amid rapid changes in global markets, we continued to actively drive product innovation and realign resources, focusing on technology-intensive innovative businesses, in-house game development, and a diversified business portfolio to strengthen our future product pipeline and technological capabilities.

We also firmly believe that a company's long-term value derives not only from its capacity for innovation, but is also built on sound management, a rigorous governance framework, a secure and trusted digital environment, and the positive impact it creates for society. Since launching its sustainability strategy blueprint in 2021, Gamania Group has continued to advance four key pillars: "Promoting Sustainable Management," "Promoting Digital Responsibility," "Promoting Environmental Friendliness," and "Promoting Positive Value." These pillars correspond to seven Sustainable Development Goals (SDGs) that are highly relevant to the Group's core businesses and guide the implementation of its various action plans. In 2025, these efforts delivered a number of tangible results:

Deepening Sustainability Governance and Earning Domestic and International Recognition

For six consecutive years, Gamania ranked in the top 6%–20% tier among TPEx-listed companies in the Corporate Governance Evaluation and was selected for inclusion in S&P Global's Sustainability Yearbook for the second consecutive year. It also received the Gold Award at the Taiwan Corporate Sustainability Awards (TCSA) and the Silver Award at the Global Corporate Sustainability Awards (GCSA). In addition, it earned a total of four international IR awards from two leading international investor relations organizations, IR Impact and IR Society, further enhancing its visibility in domestic and international capital markets.

Strengthening Information Security Management and Using AI-Powered Early Warning to Protect Users

In 2025, the Group continued to strengthen information security, personal data protection, and intellectual property management. No material information security incidents or personal data breaches occurred during the year, and the Group obtained TIPS Class A certification and the BSI Digital Trust Group Award. At the same time, Gamania combined big data with AI-based automated early-warning technology to proactively monitor potentially high-risk accounts, with coverage exceeding 60%, effectively reducing the risk of digital fraud. AI was also used to support customer service data analysis and service quality monitoring, enabling the early identification of potential anomalies and closely safeguarding user rights and trust in the platform.

Deepening Green Operations and Expanding Employee Participation in Sustainability

Electricity consumption at the Group's Company-owned data centers decreased by 439,000 kWh from the previous year, while carbon emissions fell by approximately 25%, further reducing the environmental impact of its digital infrastructure. All existing lighting fixtures at the Neihu headquarters were also replaced with high-efficiency LED fixtures to improve energy efficiency. At the same time, the employee cafeteria, "Gama Island," switched entirely to 100% locally grown organic rice, increased the proportion of organic vegetables to 60%, and held farmers' markets, integrating low-carbon diets and land-friendly practices into everyday life. These efforts received recognition from the Ministry of Environment's Net-Zero Green Lifestyle Partnership.

Putting "Fulfillment at Work, Peace of Mind at Home" into Practice and Building a Supportive Workplace

Gamania enhanced its employee benefits and human rights frameworks and supported employees in balancing work and family through health promotion initiatives and corporate childcare resources. These efforts earned an Excellence Award in the Talent Development Group of the Global Views ESG Corporate Sustainability Award and the Taipei City Parenting Friendly Enterprise Award for the second consecutive year.

Continuing to Advance Adventure Education and Expanding Social Impact

The "Hualien Gamania Apes" program organized by the Gamania Cheer Up Foundation successfully helped two players gain admission to leading junior high schools with Division A basketball programs. The Foundation also held its inaugural "Adventure Conference," bringing together partners from across different fields for in-depth dialogue on the spirit of adventure and growth across generations, putting Gamania's corporate spirit of "Dare to Challenge" into practice.

Having reached its 30-year milestone, the Group will move into its next stage of development with a sound and steady approach to operations and continued momentum for innovation. Looking ahead, Gamania will continue to advance its "Sustainable Momentum" ESG strategy blueprint by strengthening governance resilience, building trusted digital services, and accelerating net-zero action. While expanding its talent development efforts, it will also maintain its long-term commitment to adventure education and social welfare initiatives. We will remain true to the brand spirit of "Dare to Challenge," moving forward alongside all employees and external partners, building consensus, and creating a more far-reaching positive impact on society.

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Brand Philosophy and Organizational Culture

Core of Gamania Group's Brand

The Core of the Gamania Group Brand: Dare to Challenge

Since its establishment in 1995, Gamania Group has taken "Dare to Challenge" as the core of its brand with the genes of destructive innovation, viewing every challenge as an opportunity to surpass. With the passion to explore the world and create unique Gamania values. Faced with the impact of a new generation, Gamania is responding with greater drive and determination, embracing its spirit of adventure. Beyond continuing to deepen its presence in digital entertainment, the Group is actively extending its reach into a broader range of digital lifestyle fields. With "have a GOOD TIME!" as its corporate slogan, Gamania aspires to inspire people to imagine better ways of living!

Brand Vision

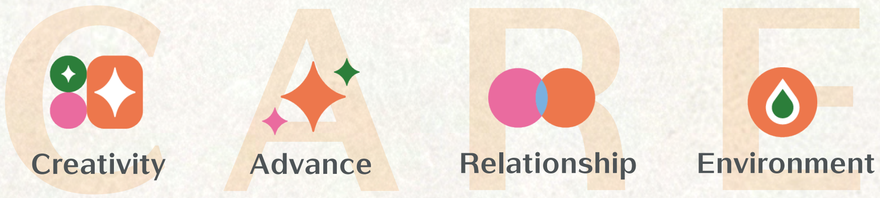
Brand Vision: "Explore the Unlimited Possibilities of Life"

From its six business groups to every aspect of users' digital lives, Gamania Group places no limits on exploration. Guided by the vision of "Explore the Unlimited Possibilities of Life," we continue to bring people fresh perspectives and inspiring experiences, firmly believing that every person, every endeavor, and every place holds unlimited possibilities for creating a better life.

Brand Values

Resolved to Become a Perpetual Company with the Brand Value "C.A.R.E."

For Gamania, cultural value is the link between diverse talents; corporate value is the power of action that the company relies on. The Gamania Group's "C.A.R.E." represents the four brand values that underpin Gamania Group's sustainable development. Creativity and Advance reflect Gamania's aspirations for its role in the industry; Relationship is people-centered and encompasses the diverse relationships among employees, users, society, and business partners; Environment reflects the Group's responsibility toward a sustainable environment. Together, these core values embody the distinctive character of Gamania's culture.



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Gamania Group’s Major Milestones

1995
- The Company was established under the name of “FullSoft Co., Ltd.” and dealt mainly with information and software services.

1999
- Released the first self-made product “CONVENIENT STORE”, which
- was well received on the market with unprecedented sales.
he Company officially changed its name to Gamania Digital Entertainment Co., Ltd. (Gamania).

2000
- Brokered and released the online game “Lineage” and rewrote the history of the gaming industry of Taiwan.

2002
- Listed in Taiwan under the ticker symbol of 6180.

2005
- Brokered and released the online game “MapleStory”, which became the first free online game in Taiwan.

2008
- Gamania was named one of Taiwan’s Top 10 Brands in 2008.
- “Gamania Cheer Up Foundation” was set up to encourage young people to “dream hard and be yourself”.

2010
- The comprehensive platform “Beanfun!” made its official debut and was commissioned one after another in Taiwan, the US, Europe, China, and Hong Kong.

2012
- Founded the corporate childcare facility “GamaGarden” that is based on the corporate essence of “love to play”.

2013
- Completed its global expansion strategy. Gamania's GASH+ prepaid cards went on sale at FamilyMart, bringing its nationwide retail network to more than 10,000 outlets.

2015
- Announced the maturation of its strategy to become an eco-internet enterprise, expanding into payments, e-commerce, film and television, startups, and other fields.

2016
- The Company officially moved into its new headquarters in Neihu.

2018
- NOWnews Network Co., Ltd. (NOWnews) officially became a Group subsidiary, positioned as Taiwan's native content engine.

2019
- Expanded its pan-entertainment footprint by integrating platform resources and cultivating Taiwanese IP.

2021
- Entered the online literature and comic market by establishing new platforms, "Literature Star" and "Comic Star," making beanfun! the only app in Taiwan with online novel and comic content.

2025
- Made AI, big data, and platforms the core of its development strategy; advanced generative AI applications across hospitality, robotics, and pan-entertainment; collaborated with industry partners and deepened industry-academia talent development; and moved toward becoming a full-scale technology ecosystem enterprise.
- Celebrated the Group's 30th anniversary under the theme "Have a GOOD TIME, and Beyond." In collaboration with a restaurant and bar brand in Taipei's Xinyi District, Gamania created the cross-industry "GAMA 30 NIGHT OUT" party, showcasing the Group's brand innovation momentum across its diversified pan-entertainment portfolio.
- The Gamania Cheer Up Foundation held Taiwan's first "Adventure Conference!" Cross-disciplinary partners were invited to take part in themed talks and exchanges examining the DNA of adventure, championing the spirit of adventure and growth across generations.

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Sustainable Development Milestones

2019

- Established the CSR Committee
- Voluntarily published its first CSR Report.
- Won the “Gold Award” at Taiwan Corporate Sustainability Awards (TCSA).
- Selected among Cheers Magazine’s “Top 100 Companies for the Young Generation” and also the only enterprise selected from its industry in Taiwan.

2020

- Won “Sustainability Silver” and “Excellent Sustainability Example - Talent Development at the TCSA.
- Received the “i Sports Enterprise” certification from the Sports Administration, Ministry of Education.
- Ranked in top 6-20% in the corporate governance evaluation.

2021

- The Board of Directors approved the renaming of the "CSR Committee" to the "Sustainable Development Committee" and established the Office of Sustainability Planning.
- Developed the "Group Sustainability Strategy Blueprint," under which ESG task forces conducted in-depth reviews of sustainability topics and formulated sustainability performance indicators and short-, medium-, and long-term targets.
- Received the "Bronze Award" at the National Enterprise Environmental Protection Award.
- Ranked in top 6-20% in the corporate governance evaluation.

2022

- Completed greenhouse gas inventory and inspection, ahead of the regulatory authorities’ time limit and requirements.
- Rated as a low risk enterprise by the international evaluation agency Sustainalytics.
- Ranked in top 6-20% in the corporate governance evaluation.

2023

- Ranked among the top four globally in its industry by international rating agency, S&P Global.
- Received an ESG score of 2.9 from international rating agency FTSE Russell.
- Employee cafeteria "Gama Island" received "Corporate Green Food First Award” from the 3rd Green Dining Guide.
- Gamania Group purchased renewable energy, marking its first year of green electricity use, and announced its "Net Zero Declaration" in line with Taiwan's policies.
- Ranked in top 6-20% in the corporate governance evaluation.

2024

- Became the first Taiwanese gaming company to be included in the S&P Global Sustainability Yearbook, ranking third worldwide in the Interactive Media, Services & Home Entertainment industry.
- Launched the four major pillar indicators and goals of the "Group Sustainability Strategy Blueprint," listed on the Sustainable Development Committee’s agenda.
- Conducted its first greenhouse gas inventory of overseas operations, beyond regulatory requirements.
- Implemented human rights due diligence management, emphasizing and mitigating human rights-related risks.
- Employee cafeteria "Gama Island" was elevated to an "Eco-Restaurant” by the Ministry of Environment.
- Advocated for a "Plastic Reduction Declaration," to cease the sale of PET bottle products.
- Received the Silver Award and the Information Security Leadership Award at the Taiwan Corporate Sustainability Awards (TCSA).
- Ranked in top 6-20% in the corporate governance evaluation.

2025

- Ranked third worldwide in its industry in the S&P Global assessment and was included in the S&P Global Sustainability Yearbook 2026.
- Received the Gold Award at the Taiwan Corporate Sustainability Awards (TCSA) and the Silver Award at the Global Corporate Sustainability Awards (GCSA).
- Ranked in top 6-20% in the corporate governance evaluation.

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2025 Honor and Affirmation

Overall Awards

S&P Global (international rating agency)

- Ranked third worldwide among industry peers and selected for inclusion in the S&P Global Sustainability Yearbook 2026

Taiwan Institute for Sustainable Energy Research

- Taiwan Corporate Sustainability Awards (TCSA) — Sustainability Reporting Award, Gold



- Global Corporate Sustainability Awards (GCSA) — Sustainability Reporting Award, Silver



Governance Awards

Investor Relations Impact（IR Impact）— Greater China

- 2025 IR Impact Awards - Best IR Website
- 2025 IR Impact Awards - Best Use of Technology including AI
- 2025 IR Impact Awards - Rising Star

Investor Relations Society（IR Society）

- 2025 Best Practice Awards - Best Innovation in IR - Small-Cap

Industrial Development Administration, Ministry of Economic Affairs

- Taiwan Intellectual Property Management System (TIPS): Class A Certification

Taiwan Stock Exchange and Taipei Exchange

- 2025 Corporate Governance Evaluation: Top 6% to 20%

British Standards Institution (BSI), a global standards and third-party verification organization

- 2025 Digital Trust Award

Social Awards

Green Dining Guide

- Gama Island received the Most Employee -Friendly Award

Global Views-CommonWealth Publishing Co., Ltd

- 2025 Global Views ESG Corporate Sustainability Awards: Excellence Award in the Talent Development Category

Taipei City Department of Labor

- 2025 Childcare-Friendly Workplace Award: Outstanding Enterprise Category and Special Excellence Award for Flexible Work Arrangements and Support Measures

Environmental Awards

Ministry of Environment

"Net-Zero Green Lifestyle Partnership": Selected as a Corporate Practice Case

CWS

Corporate Carbon Reduction Thermometer: 1.5° C Climate Target



Business Awards

LINE Taiwan

- 2025 Outstanding Reseller Partner: Display Diamond Certification
- 2025 Outstanding Reseller Partner: OA Gold Certification

2025 Bahamut ACG Awards

- MapleStory (New) received the Silver Award for "Best Enduring Popularity Award."

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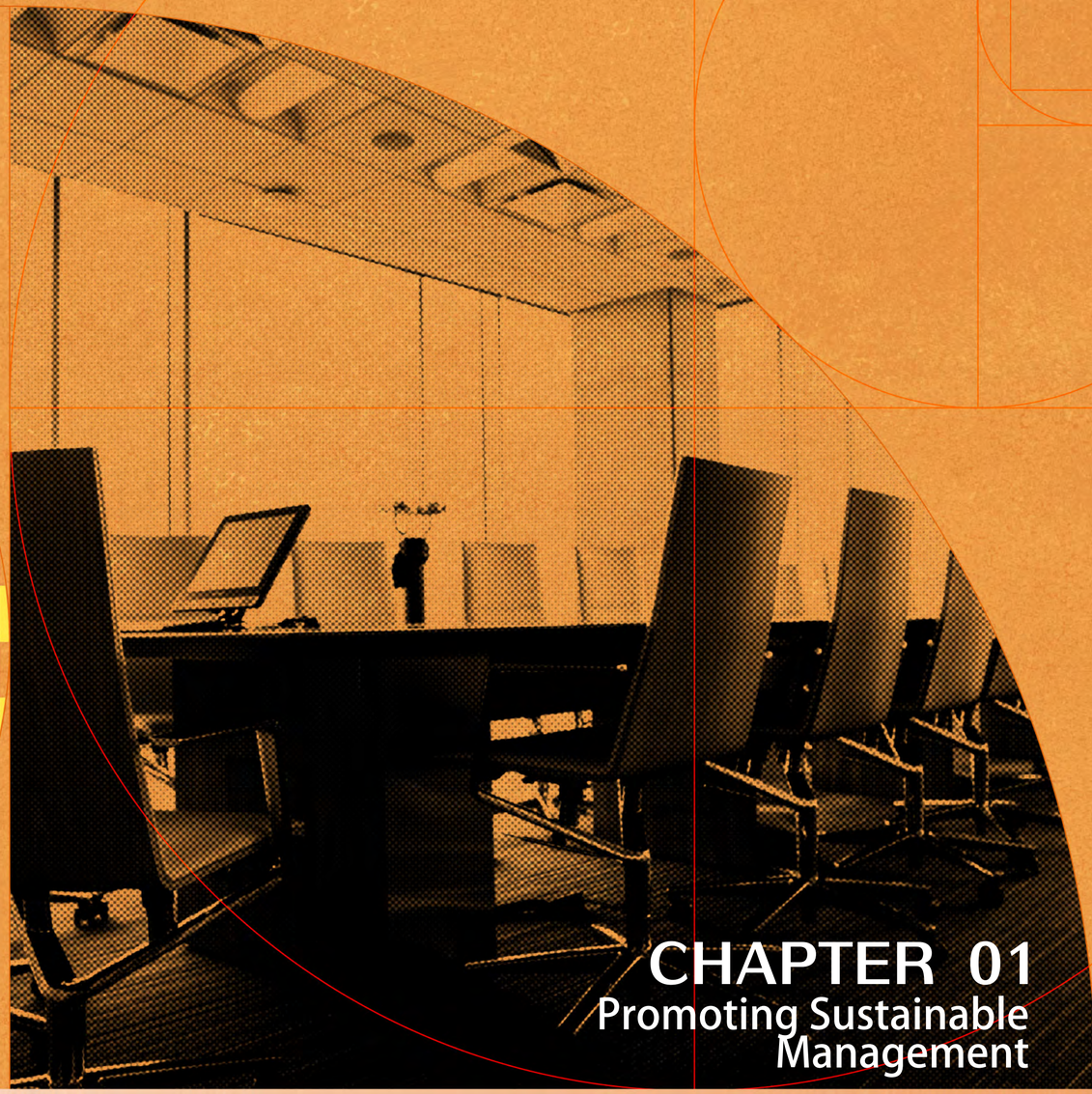
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1.1 About Gamania

1.1.1 Operational highlights

About Gamania

Established in 1995 and renamed Gamania Digital Entertainment in 1999, Gamania was listed on the Taipei Exchange (TPEx) (stock symbol: 6180) in 2002. Embodying the "Dare to Challenge" brand spirit, Gamania Group is dedicated to exploring infinite possibilities. Its business layout covers digital games, new media, Gamania Original, lifestyle, corporate services, and AI innovations, and it connects the upstream and downstream resources of the pan entertainment business with AI, Big Data, and platforms as development cores to move toward a full-ecosystem technology enterprise. In recent years, Gamania Group has actively promoted its "Sustainable Management" ESG strategy blueprint, which is structured around four major pillars in response to the United Nations Sustainable Development Goals:

For more ▲ information about Gamania, please refer to the 2025 Annual Report.



Gamania's Profile

Company Name	Gamania Digital Entertainment Co., Ltd.
Headquarter location	No. 111, Ruihu Street, Neihu District, Taipei City
Date of Establishment	June 1995
TPEX listing date	May 2002
Group CEO	Liu, Po Yuan
Major Business	Business scope spans digital games, news media, Gamania Original, lifestyle, corporate services, and AI innovation.
Main operating locations	Taiwan, Hong Kong, Japan, Singapore, China.
Global Employee Count	1,039
Capital	NT$1.755 billion

Operational Value Chain

Upstream ▲ Competent authorities, game licensors, suppliers, partners, media.

Midstream ▲ Gamania and its employees.

Downstream ▲ Customers, consumers, fans, users.

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Gamania Group's Services

As a pioneer in Taiwan's digital entertainment and technology industry, Gamania Group has actively promoted digital transformation and sustainable development in recent years, demonstrating a diversified corporate management strategy. The Group also emphasizes social responsibility and brand image, and has established a One Brand Executive Committee to assist various subsidiaries in preparing for brand identity updates.

Business Groups	Business entity	Enterprise Introduction
Digital games	gamania Games	Gamania continues to work with international well-known heavyweight gaming service provider. It introduces games that have been yearned for. Through the robust localized cultural operation capability, it precisely keeps track of the needs of players in order to enhance their loyalty and stickiness. The games operated by the Group include online games "MapleStory (New)," "Lineage Remastered," "Elsword," "Mabinogi (New)," "Counter Strike Online" and "Dragon Nest," and mobile games "Lineage M," "Summons Boards," and "CHIBI MARUKO CHAN - Cheerful Spirit!"; furthermore, "War of Pólarsia" and "Tree of Savior M" are available across both PC and mobile platforms.
AI Innovation	Vyin AI	Vyin AI is an innovative AI technology brand focused primarily on B2B services. Led by Gamania Group's AI Innovation Lab, it was originally established to drive AI transformation from the top down and enhance operational synergies across the Group. Since then, Vyin AI has developed multiple mature enterprise AI solutions and successfully brought them to market. Vyin AI focuses on semantic and voice interaction, recommendation, and generative content. Built on a platform-based architecture, it provides application services such as Chatbots and Voicebots, with proven applications spanning hotels, smart care, food and beverage, and department stores. In the face of competition from large-scale platforms, Vyin AI integrates into existing ecosystems through modular solutions and SDK* integration, positioning itself as a cross-industry AI brain. *SDK refers to a Software Development Kit (SDK).
	VieFor	VieFor is an interactive platform centered on topical competitions and community co-creation. Through its competition-based model, the platform brings together creators, users, and brands, encouraging diverse forms of content creation, exchange, and participation. By integrating content voting, community interaction, brand partnerships, and other features, the platform creates a digital community ecosystem that combines content showcases, topic amplification, and collaborative participation. This enables communities built around different interests to come together, interact, and create greater value through exchange.
Corporate services	gamania CloudForce	Gamania CloudForce provides the following integrated services and resources to premium enterprise clients in Taiwan and overseas: • Integration of the Three Major Public Clouds: As a reseller and integrator of AWS, Azure, and Google Cloud resources, Gamania CloudForce provides professional consulting and managed operations services for "enterprise cloud adoption," helping clients build cloud environments with maximum flexibility. • Cloud MSSP Services: Having evolved into a Managed Security Services Provider (MSSP), Gamania CloudForce proactively integrates information security protection into operations and maintenance processes, providing enterprise-grade threat monitoring and response. • High-Performance Network Infrastructure: Gamania CloudForce has established direct peering connections with major domestic telecom operators to ensure low-latency, high-bandwidth transmission quality and provides uninterrupted 24/7 service to many of Taiwan's leading digital content companies.
	gamania CRM	Gamania CRM provides intelligent solutions for digital customer engagement. By introducing leading international cloud-based customer service platforms, it has comprehensively upgraded its omnichannel service integration capabilities and strengthened consistency of service across diverse touchpoints, including telephone, email, instant messaging, and social media. At the same time, by combining AI and automation technologies, it has introduced intelligent customer service, RPA*, and AI-assisted text generation, driving the transformation of customer service operations from a labor-intensive model to an intelligent, collaborative operating model. Drawing on more than 20 years of customer service operations experience and systems integration capabilities, together with multiple professional consulting certifications, the Company has developed an integrated service model combining consulting, platforms, and operations, while strengthening data governance in accordance with information security and personal data protection requirements. *RPA refers to Robotic Process Automation.

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Business Groups	Business entity	Enterprise Introduction
News media	gamania NewsMedia	With an independent editorial team, it analyzes news viewpoints and masters trends with the features of being "fast" - fast enough and timely, "steady" - pursuing facts and continuous tracking, and "deep" - deeply analyzing and digging inside news, to produce daily soft and hard contents covering politics, finance, entertainment, novelty, life, etc. Through partnerships with major platforms on video programming and content, it is gradually evolving into a video-focused news website. At the same time, it leverages Group resources and uses data analysis to understand reader preferences, recommend personalized news, and provide diverse features and rich, professional in-depth perspectives tailored to different audience segments.
	gamania CoMarketing	Gamania CoMarketing operates a data-driven integrated marketing service model that incorporates AI applications to help clients respond to changing market conditions and communication needs. In addition to continuing to deepen its established services in media agency services, content planning, and digital marketing, it connects proprietary media resources, including NOWnews and WalkerLand. By integrating strengths in content, traffic, and marketing execution, it provides clients with comprehensive solutions spanning brand communication, media exposure, audience engagement, and performance optimization.
Gamania Original	mojoin	Gamania Original creates a digital content platform tailored to Taiwanese readers and offers a rich and diverse range of original works. Using comics as a medium, it continues to deepen collaborations with music, film and television, and other fields, revitalizing the IP ecosystem. At the same time, it is actively expanding into overseas markets, with the goal of becoming a bridge between Taiwan's original IP and international markets.
Lifestyle	gamania Shopping	Gamania Shopping is an e-commerce service company primarily focused on selling hobby and interest-based products, such as toy figures, anime merchandise, video games, and consumer electronics. It aims to create a user-friendly, easy-to-understand, and professional one-stop shopping environment that also offers real-time services within its niche. The platform brings together various types of animation, comic, game, and novel (ACGN) business partners, offering diverse and abundant interest-based products. It connects the broader Gamania ecosystem and adopts customer segmentation and data analysis to allow users to fully immerse themselves in the joy of exploring the "two-dimensional universe". *ACGN is an acronym formed from Animation, Comics, Games, and Novels.
	GAMA PAY	Gama Pay is a financial services brand whose services span a wide range of everyday consumption scenarios across Taiwan, covering food, clothing, housing, and transportation. Whether at convenience stores, on public transportation, or when paying utility bills, payments can all be made through Gama Pay. The platform further integrates the Group's resources with cross-industry partners to target young people and game enthusiasts, while deeply integrating the ACGN and entertainment ecosystems, to create a payment experience that is both fun and functional.

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2025 Operations and Sustainability Highlights

Digital games

★ Maintained its ISO 27001 certification and obtained certification to the updated ISO/IEC 27001:2022 standard.

★ Long-running titles including "MapleStory (New)" and "Mabinogi (New)" marked their 20th anniversaries and launched locally tailored CRM engagement campaigns.

★ In December, "MapleStory (New)" released its first new class update in two and a half years, setting a new record for point consumption in December.

AI Innovation

★ Launched multiple AI-powered services and successfully deployed them across a range of industries:

- Vyin AI Chatbot, a Text-Based Customer Service Chatbot: Deployed on the website of a leading hotel, providing automated customer service in five languages. The service also incorporates back-end data analytics and content optimization mechanisms, effectively improving service efficiency.
- "Gilee" Smart Care Robot: Combining natural language understanding, proactive risk detection, and human-like voice technology, Gilee expanded the application of AI into care, home, and retail settings and was showcased at Cares Expo Taipei 2025 in late September.

Corporate services

★ At CYBERSEC 2025 in April, it officially announced its rebranding from Digicentre to Gamania CloudForce, strengthening its ties with Gamania Group and marking its full evolution from a pure cloud services provider into a Cloud Managed Service Provider (CMSP) with integrated security capabilities.

★ Centered on "AI-powered defense, automated response, and multi-cloud deployment," Gamania CloudForce deepened its partnerships with Google, AWS, and Alibaba Cloud to advance the use of "AI to defend against AI" and automated monitoring workflows, helping enterprises achieve precise and efficient information security compliance and threat protection in multi-cloud environments.

★ Through roadshow seminars held with the Information Service Industry Association of R.O.C. (CISA) and a dedicated healthcare information security event, Gamania CloudForce reached nearly 450 professionals across industries and CIOs from healthcare systems throughout Taiwan. These efforts significantly strengthened its credibility in the public-sector market while expanding its brand influence and business opportunities in information security for smart healthcare.

★ Annual revenue exceeded NT$1.89 billion, representing year-on-year growth of 17.75%. Cloud services were the primary growth driver, increasing by 27.16% year on year and accounting for 65% of revenue. Information security services formed the second major pillar, growing by 24.53% year on year, demonstrating clear progress in the company's transformation into a technology services provider.

★ Gradually built out functions including AI-powered risk alerts, service operations dashboards, text generation, ticket creation assistance, batch replies, one-stop escalation, and automated outbound calling. These functions improved case-handling efficiency, service quality, and operational visibility while enhancing service stability and overall operating efficiency.

★ Continued to deepen its data-driven operations management model by integrating customer service systems with data analytics applications. Real-time monitoring, risk alerts, and process automation mechanisms strengthened decision-making efficiency and risk control capabilities. By standardizing processes and embedding them in digital tools, Gamania CRM gradually advanced the transformation of customer service operations toward an intelligent service model, strengthening operational resilience and improving the speed and effectiveness of organizational response.

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News media

★ Expanded its small-scale intergenerational event series to address issues affecting a broader range of groups (Hong Kong residents and new immigrants) and, for the first time, brought the program to Taichung for an event co-hosted with the city government.

★ Building on the issue championed by the winning students in the inaugural Citizen Proposal initiative, Gamania NewsMedia held the "AI Youth Power" International Forum. The Vice President attended and provided feedback, the President recorded a congratulatory video, and international guest Kyla Guru delivered a talk in Taiwan. The event generated 176 pieces of international media coverage and also produced recommendations for reference in municipal policymaking.

★ The second Citizen Proposal initiative received 56 submissions, nearly double the number received in the previous year. Proposal workshops were also held and online instructional videos produced, further expanding the competition's impact on students and its educational value.

Gamania Original

★ Won Best Editor at the Golden Comic Awards and was nominated for Best Cross-media Application and Comic of the Year, demonstrating its strengths in original content production and cross-disciplinary applications.

★ The original work "Monster's 5-Star Rated Coffee Shop" received two honors at the Taiwan Creative Content Fest (TCCF): the Good Image Original IP Excellence Award and the Shoei Potential Original IP Award.

★ Partnered with a YouTuber with more than one million subscribers to launch the original BL novel "HowHow's Journey into the BL Realm," generating exceptionally high levels of discussion across social media.

★ Launched the third installment of the cross-disciplinary music project "See What You Hear," bringing together Golden Melody Award-winning singer Enno Cheng and rapper-poet wannasleep, along with comic artists HOM and Eli and novelists Luchao and Moon Bear, to create a series of original works and theme songs.

★ Achieved strong results in both domestic and overseas print publishing and digital rights. Seven comics and seven novels were licensed to domestic publishers, while contracts were signed for two works overseas.

★ The original work "Monster's 5-Star Rated Coffee Shop" was selected as a Taiwanese representative work for the Busan Story Market. Gamania Original was also invited to participate in TAICCA's Seoul content exhibition business development program to promote original Taiwanese works, demonstrating the Group's strengths in original content.

Lifestyle

★ Through an in-depth ACGN-focused blog, Gamania Shopping brings together hardcore fans and creators. Highly targeted content attracts organic traffic and effectively connects the supply and demand sides, building a two-sided cloud Akihabara platform with exceptional commercial potential.

★ Partnered with Taiwanese female idol group AKB48 Team TP to launch online prize draws. The low-cost, gamified model tapped into the idol economy, achieved a gross margin of 73%, and validated a high-ticket IP monetization model.

★ Secured exclusive partnerships with domestic and international IP, including South Korea's "Brown Dust," to create limited-edition ACGN merchandise rarely available elsewhere in the market.

★ Partnered with several Taiwanese and Japanese VTubers to launch exclusive merchandise. A collaboration with Meridian Project drove the number of first-time purchasers to a record high, while exclusive concert merchandise increased new customer acquisition by approximately 46%, helping capture opportunities in the virtual idol market.

★ Continued to leverage online prize-draw mechanisms and rapidly refresh exclusive and ACGN-related merchandise, achieving an above-market user repurchase rate

★ Launched the "Have FUN This Summer with Gama Pay" campaign, bringing together convenience stores, leisure and entertainment channels, and transportation networks to encourage members to get outdoors and enjoy nature.

★ A total of 13 Watch-listed Account cases were recorded, with the annual average number down approximately 46.2% from the previous year. The total amount lost by users to fraud through high-risk channels (e.g., online game points) also decreased by 19.2% year on year.

★ Completed the establishment of the "Risk Threshold and Graylist" system and the "Early-Warning Mechanism for Domestic Financial Accounts Suspected of Fraud," enabling real-time exchange of risk information, strengthening proactive outreach and prevention, and actively implementing anti-fraud policies.

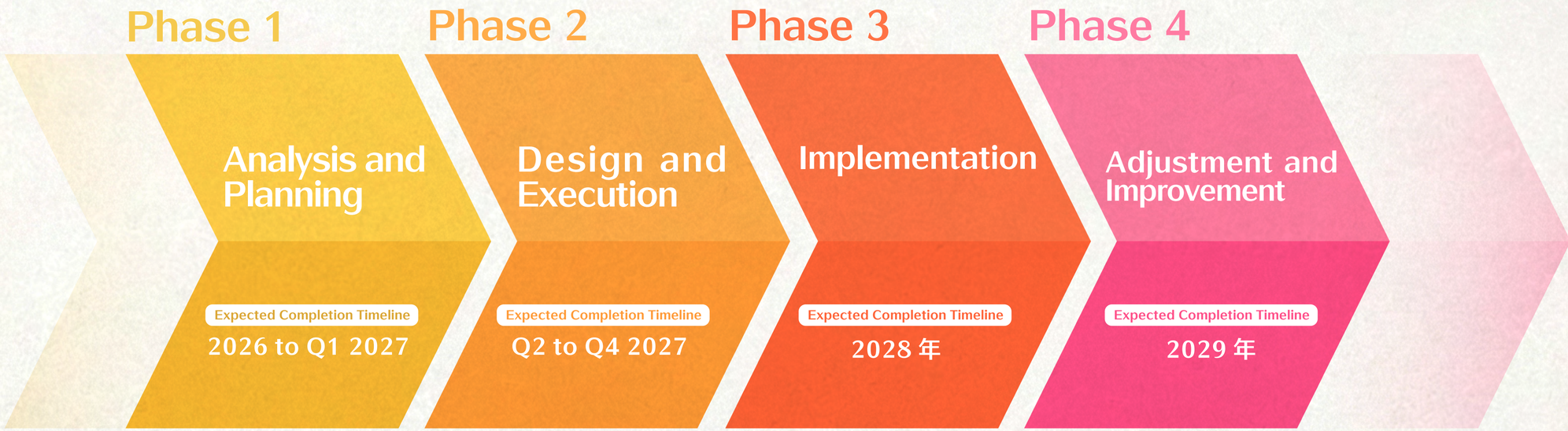
★ The Gama Pay App passed Mobile Application Basic Security Testing administered by the Mobile Application Security Alliance and obtained OWASP Checklist L2_APP certification. The Gama Pay Merchant Assistant App also passed Mobile Application Basic Security Testing.

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Progress on Major Regulatory Initiatives

Implementation of the IFRS Sustainability Disclosure Standards

In accordance with the "Roadmap for Adoption of IFRS Sustainability Disclosure Standards" released by the Financial Supervisory Commission (FSC) in August 2023, Gamania has established a cross-functional project team and is proceeding in line with the planned implementation timetable for the Standards. Through this process, the Company is progressively enhancing governance transparency and steadily aligning with international sustainability trends. The implementation stages and expected completion timeline are as follows:



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1.1.2 Financial performance

Financial performance

Gamania Group recorded consolidated operating revenue of NT$8.87 billion in 2025, down 20% year on year. Net loss attributable to owners of the parent was NT$270 million, with a loss per share of NT$1.53. The decline in full-year revenue was primarily attributable to competition from similar products for the Group's major game titles, as well as a higher comparison base in 2024, driven by major game updates and the recognition of revenue from the subsidiary, Gash Point. The loss after tax recorded for the year was primarily due to a decrease in the proportion of revenue contributed by games and a 21% year-on-year increase in research and development expenses as the Group focused on technology-intensive innovative businesses and in-house game development. The Group also recognized a one-off asset impairment in the fourth quarter, reflecting a prudent assessment of asset values and helping to strengthen its financial position going forward.

Unit: NT$ millions

Item	2024	2025
Operating income	11,077	8,867
Operating gross profit	3,912	2,467
Net profit of current term	2,068	(269)
EPS (NTD)	11.78	(1.53)
Debt ratio (%)	28.07%	46.12%

Unit: NT$ millions

Direct economic value generated and distributed		2025
Direct economic value generated (A)	a. Net sales	8,867
	b. Financial investments	25
	c. Revenue from sale of assets	0
Economic value distributed (B)	a. Operating costs	6,400
	b. Employee wages and benefits	1,423
	c. Dividend distribution	175
	d. Payment of interest	11
	e. Payments to government	53
	f. Community investments	31
Economic value retained (C)	-	799

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Operational performance

Service category	Revenue contribution (%)
Game	69%
Service	15%
Other	16%

Tax Governance

In response to international trends and the increasingly complex landscape of cross-border business and taxation, the Board of Directors of Gamania approved revisions to the "Group Tax Policy." The policy focuses on compliance with local tax laws and disclosure requirements, enhancement of shareholder value, effective risk management, and fulfillment of corporate responsibilities.

Tax governance principles

1. All operations comply with the applicable tax laws and regulations of the jurisdictions in which the Group and its subsidiaries operate, and taxes are paid in accordance with the law.
2. Related-party transactions are carefully assessed to ensure the reasonableness and consistency of profit allocation in accordance with the arm's length principle and to prevent the deliberate shifting of profits to low-tax jurisdictions.
3. Tax information is disclosed transparently in accordance with financial reporting standards and annual report disclosure requirements.
4. Tax risks are properly managed when tax decisions are made and implemented.
5. Upfront tax assessments are conducted to avoid double taxation, reasonably and lawfully reduce tax costs, and create shareholder value.
6. Relationships of mutual respect are established with tax authorities on the basis of mutual trust and information transparency.
7. Transactions between affiliated enterprises are conducted in accordance with the arm's length principle and the internationally recognized transfer pricing guidelines issued by the Organisation for Economic Co-operation and Development (OECD).
8. The Group does not engage in arrangements undertaken solely for tax avoidance purposes, such as shifting profits to low-tax jurisdictions or tax havens or using multi-tiered organizational structures that lack commercial substance.



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The Group's tax information

Unit: NTD 1,000

Item	2024	2025
Pre-tax net profit	2,186,299	(418,677)
Book tax amount	114,624	(143,355)
Effective tax rate on book amount (%)	5.24%	34.24%
Income tax payment	45,678	52,560
Effective tax rate on cash (%)	2.09%	(12.55%)

Note: The 2024 data were primarily affected by non-recurring tax adjustments arising from gains on the disposal of subsidiaries and asset impairments.

Tax reporting by region

Under Taiwan's applicable profit-seeking enterprise income tax regulations, Gamania is exempt from submitting a Country-by-Country Report (CbCR). Income taxes paid in the Group's principal operating jurisdictions during the year were as follows:

Unit: NTD 1,000

Tax jurisdiction	Major business activities	Number of employees	Revenue	Pre-tax profit	Income tax payable	Income tax payment
Taiwan	Game operations, information software services and sales, game point sales, electronic payments, e-commerce platform, customer service, TB program production, and advertising services	987	8,106,011	(803,388)	7,994	45,098
Hong Kong	Game operations, information software service and distribution, sales of game points	20	1,744,597	(39,103)	(17,066)	0
China		31	432,773	31,289	516	7,462
Singapore		0	38,641	4,550	4,745	0
Japan		1	56,622	(808)	0	0

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1.1.3 Association with external organizations

Organization membership

Gamania joins industry associations and engages non-profit organizations in various forms of exchange to explore collaborative opportunities. The company actively communicates with stakeholders to create a productive industry environment, build positive images, and realize business visions. Gamania and participants of the game industry jointly formed Taiwan Game Industry Promotion Alliance means to unite peers, promote productive exchange, explore collaborative opportunities, and create a business environment that benefits all. It is currently the most influential association in Taiwan's game industry. The Group's engagement in external organizations, lobbying activities, and public policies are assessed, approved by the senior executive of each business unit, and reported to the president on a regular basis.

Association Membership		
Chinese Cryptology and Information Security Association	Taiwan Defense Industry Development Association	Taiwan Information Security Association
Information Service Industry Association of R.O.C.	Digital Assets & Open Technology Association Taiwan	Taiwan Game Industry Promotion Alliance
Electronic Payment Association of R.O.C.	The Taiwan Bar Association	Thao Cultural Development Association in Yuchi Township
Chinese Taipei Esports Association	Criminal Investigation and Prevention Association of Republic of China	Entrepreneurs' Organization
The Bankers Association of The Republic of China[Note]	Society of Wilderness	Heart of Taiwan Animal Care
Taipei Neihu Technology Park Development Association	Chinese Animation & Comic Publishers Association	Tapangu Kuba Cultural Development Association of the Tsou, Alishan, Chiayi County
CWS	Taiwan Good Rice Circle Association	Tefuye Kuba Cultural Development Association of the Tsou, Chiayi County
Taichung Computer Association	Taiwan Investor Relations Institute	Taitung County Pinuyumayan Ethnic Autonomy Affairs Promotion and Development Association
	New Media Entertainment Association	

Note: The Electronic Payment Association of R.O.C. was officially established on October 1, 2025. Given the relevance of its activities to the Group's business, the Group joined the Association as of its date of establishment. At the same time, in connection with the above adjustment, the Group's membership in The Bankers Association of the Republic of China terminated on September 30, 2025.

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Public policy influence

Unit: NTD 1,000

Type	2022	2023	2024	2025
Lobbying organizations and interest groups	0	0	0	0
Political organizations and candidates	3,900	800	800	0
Industry associations and think tank groups	6,630	10,050	8,403	6,370
Other	22,209	22,790	33,971	28,063
Total	32,739	33,640	43,174	34,433

Note: The data coverage rate in this table is 100%, calculated based on the operating income.



Influence in public policies— Major investments

Unit: NTD 1,000

	Expenditurein 2025	Role	Nature of association	Investment purpose
Chinese Taipei Esports Association	2,700	Executive director	Industry association	In order to promote the sustainable development of CTESA, the Company regularly donates money to enhance the technical level of professional e-sports in Taiwan, facilitates the experience exchange among domestic and overseas e-sports organizations, and provides a better healthy and leisure environment for the citizens.
Taiwan Game Industry Promotion Alliance	2,020	Director	Industry association	The Company sponsors the most influential public association in Taiwan's game industry to unite the power of related companies and organizations in the industry, stimulate industrial exchanges, develop collaboration opportunities, and strive for three goals: "protect gamers' rights," "build a friendly environment," and "fulfill social responsibility."
Taipei Computer Association	35	Member	Industry association	We have joined one of the important IT industry associations in Taiwan to promote the development of IT industry in Taiwan and organize major IT exhibitions at home and abroad to build friendly relations between Taiwan and the international IT industry.

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Engagement in public policies - Climate alignment

Gamania's Net-Zero Declaration

In 2023, Gamania's Board of Directors passed the Group's "Net-Zero Declaration,"setting carbon reduction targets: achieving Scope 1 and Scope 2 carbon neutrality by 2030, and achieving net zero carbon emissions by 2050. We will make our best efforts to support national policies, take part in low-carbon transformation, and keep in line with the goal of the Paris Agreement. Beyond internal energy-saving and carbon reduction initiatives, Gamania continuously monitors the latest climate trends by participating in relevant climate-related industry associations.

Mechanism of engagement in associations

The assessment of Gamania's engagement in associations is approved by the senior executive of each business unit and further reported to the president. In response to global sustainability issues, Gamania actively participates in climate advocacy and carbon reduction initiatives. The Company's participation in relevant industry and professional associations is likewise guided by the principle of alignment with the Paris Agreement. The "ESG Sustainability Planning Office" regularly assesses whether these associations are aligned with the Company's sustainable development goals and policies, ensures consistency in their respective positions, and reports the results to the Committee. If there is any inconsistency, Gamania will continue communication and work with external organizations to create a low-carbon sustainable environment.

Climate-related lobbying and industry association engagement results

In 2025, Gamania did not engage in any direct lobbying activities related to climate. With respect to climate-related industry associations, Gamania participates in the "CommonWealth Sustainability CWS," working with members from industry, government, and academia to advance climate change initiatives.

Name	Analysis of Goal Consistency
CWS	CWS joined hands with the industry, government, academia and research sector to develop a carbon reduction platform and environmental sustainability-related awards, encouraging the public and private sectors to commit themselves to the target of not exceeding 1.5° C of temperature rise by the end of the century.

Implementation of industry laws

To enhance our industry competitiveness, Gamania actively participates in assisting the government in formulating regulations that are fair, just, and in line with industry development needs. The Company's legal personnel serve as members of the Cultural-Creative and Sport-Entertainment Law Committee, Taiwan Bar Association. Through various industry and professional associations, they have also long provided the government with recommendations on legislative amendments, personally visited relevant agencies to present and share their views, and assisted the Department of Consumer Protection, Executive Yuan, in developing guidelines and handbooks on consumer rights protection in the digital economy. Additionally, Gamania receives visits from lawyers, judicial officer groups, and law school students is also, and shares with them the common dispute scenarios in the fast-changing digital entertainment industry, thus fostering a deeper understanding and exchange regarding the industry's legal frameworks.

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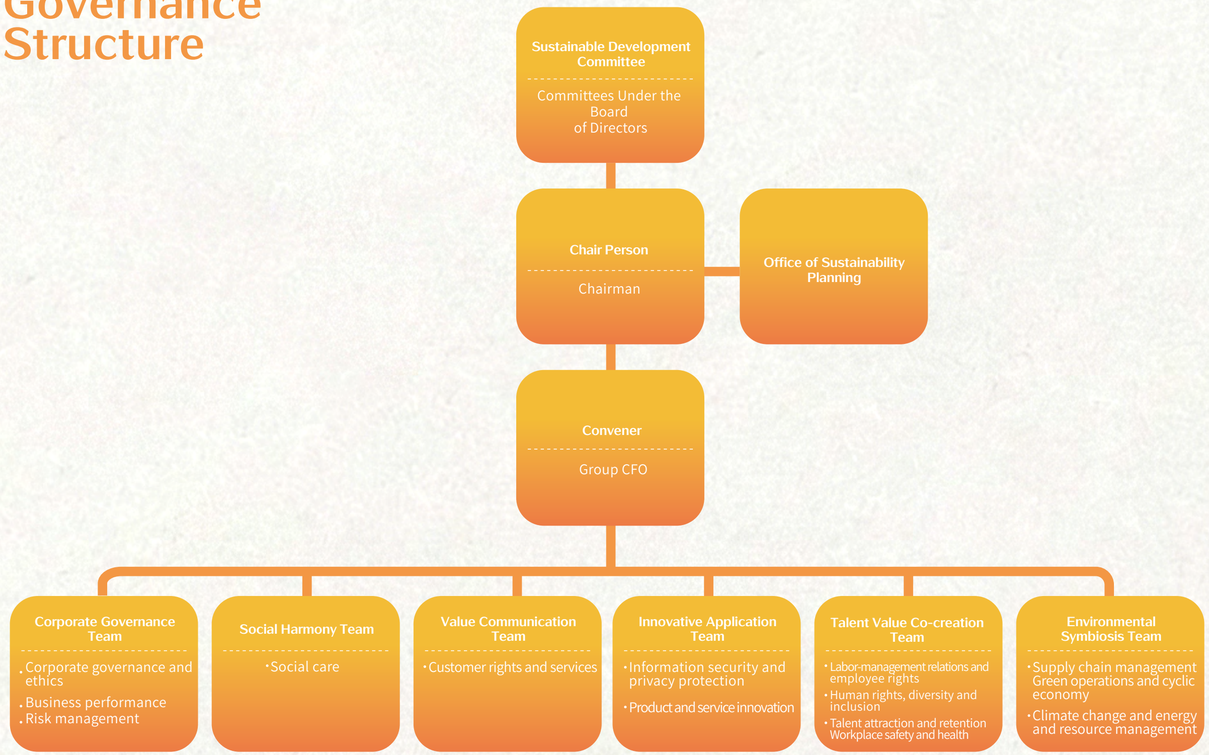
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1.2 Sustainable Management

1.2.1 Putting Sustainable Governance into Practice

Sustainable Governance Structure



Note: This structure reflects the organizational operations in 2025. To strengthen its corporate governance mechanisms, the Company obtained Board approval in August 2026 to elevate the Sustainable Development Committee to a board-level functional committee and adjust the organizational structure accordingly.

Sustainable Development Management

Gamania values the rights and interests of its internal and external stakeholders and has established the "Corporate Sustainable Development Best Practice Principles." By leading through its own actions and extending its influence to society and the environment, Gamania aims to create positive benefits both within and beyond the organization. In 2019, the Board of Directors resolved to approve the establishment of the ESG Committee, with the Chairman serving as the committee chair and the CFO as the convener. At the end of 2021, the Board of Directors further approved the establishment of the "Office of Sustainability Planning" under the ESG Committee. This office reports annually (at least once a year) to the Board of Directors on its implementation results and is responsible for promoting and integrating the ESG task forces.

There are six functional ESG task teams, which are coordinated and managed by the unit managers from the Chief Financial Officer's Office, Chief Strategy Officer's Office, Enterprise Communication Office, Human Resources Office, Gamania Cheer Up Foundation, and Internal Service Division, respectively, to implement the corresponding ESG tasks. The ESG Committee convenes at least one meeting every quarter. The Board of Directors grants full authorization and gives guidance to the ESG Committee in terms of the sustainable development strategies it proposed and the implementation thereof, and regularly follows up as well as overseeing the annual material matters related to ESG, to ensure the effectiveness of the implemented sustainability projects.

The key projects for 2025 include the overall planning of the ESG sustainable strategy blueprint, compilation of the sustainability report, greenhouse gas inventory and inspection, plastic reduction declaration and strategic carbon reduction, optimization of institutional investor evaluation, human rights due diligence, development of maternity protection programs, digital content responsibility management, and influence in social welfare activities.



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1.2.2 Sustainable Strategy Blueprint

In 2021, Gamania launched the planning of its sustainability strategy blueprint, with "sustainable rotation" as the core of the strategy, the spirit of "the only thing that does not change is change" as the basis, and the brand core "Dare to Challenge" as the motivation in the hope that all business units could attain innovation and creativity, pursue excellence, build good relations, and ensure environmental coexistence to contribute to a more sustainable Gamania. In response to the seven United Nations Sustainable Development Goals (UN SDGs) highly relevant to our core business, including SDG 3 Health and Well-being, SDG 4 Quality Education, SDG 8 Decent Work and Economic Growth, SDG 12 Responsible Consumption and Production, SDG 13 Climate Action, SDG 16 Peace, Justice and Strong Institutions, and SDG 17 Partnerships for the Goals, Gamania has determined four major sustainable strategies and policies: "Promoting Sustainable Management," "Promoting Digital Responsibility," "Promoting Environmental Friendliness" and "Promoting Positive Value."

In 2025, as instructed by the Sustainable Development Committee, the leader of each ESG task team led the team members to discuss the sustainability issues and the expectations of corresponding stakeholders in depth, and set sustainability performance indicators and short-, medium-, and long-term goals. Performance results are reported and tracked quarterly by the ESG Committee, to continuously achieve group synergy through cross-unit communication and resource integration. In the future, Gamania will integrate the spirit of corporate sustainable development with the culture of Gamania in depth, practice sustainable development in daily operations, and lead the sustainable development of the industry.



United Nations Sustainable Development Goals (UN SDGs)
Aligned with Gamania's Strategic Priorities and Core Businesses



Addressing Seven United Nations Sustainable Development Goals (UN SDGs) Highly Relevant to Gamania's Core Businesses

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Sustainability issue	Selected indicator	Achievement status	2025 Performance	2025 Target	2027 Target	2030 Target
Corporate governance and ethics	Taiwan Stock Exchange's "Corporate Governance Evaluation" ranking	✓	Continued to rank in the top 6%-20%	Continually selected for the top 6%-20% of TPEx-listed companies, striving toward the top 5%.		
	Employee integrity course completion rate	✓	100% completion/refresher training rate among new hires and current employees	100% for all employees.		
	Financial losses due to legal procedures related to corporate governance or ethical corporate management	✓	No such situation.	$0		
Risk managemen	Implementation of risk management mechanisms	✓	Incorporate risk management into sustainability risk identification and assessment	Implementation of risk management mechanisms	Incorporated risk management into the sustainability risk identification and assessment process.	Group-wide implementation of risk management mechanisms.
	The Risk Management Committee was established.	✓	The Risk Management Committee was established and held 2 meetings in 2025	Establishment and regular convening of Risk Management Committee meetings	Development of risk quantification modules	Enhance the breadth and depth of risk management.
	Establishment the risk appetite assessment	✓	Risk appetite and related assessments established and approved by the Risk Management Committee.	Plan risk appetite assessment mechanisms.	Implementation of risk appetite assessment procedures	Completion of risk appetite assessment procedures, combined with sustainable risk management goals
Supply chain management	Percentage of centralized procurement vendors signing the Supplier CSR Commitment	✓	Suppliers signed the statement in 2025 Signing rate reached 100%	All vendors signing "Supplier CSR Commitment"		

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Sustainability issue	Selected indicator	Achievement status	2025 Performance	2025 Target	2027 Target	2030 Target
Information security and privacy protection	Number of major information security incidents or cyberattacks	✓	No major information security incidents to date *Major information security incidents are defined according to the "Group Information Security Policy".	0 cases.		
	Number of major personal data breaches	✓	No major personal data breach incidents to date *Major personal data incidents are defined according to the "Personal Data Protection Policy".	0 cases.		
	Business Continuity Plan (BCP) testing frequency	✓	Completed specific scenario drills for annual business continuity	Complete single core service business continuity drills.	1. Complete single core service business continuity drills. 2. Select specific scenario targets and plan scripts for business continuity drills.	
	Privacy-related education and training	✓	Once annually; completed in Q2 2025	Plan privacy education and training courses to be included in mandatory ESG courses.	Annual employee participation in privacy education training, raising the Group's privacy management awareness	
Product and service innovation	Cumulative Number of Registered Users of Gamania Innovation Lab-VieFor	✓	23,621 registered users as of December 2025	20,000 users	1,000,000 users	5,000,000 users
	Gamania Innovation Lab-VieFor: Integration of AI Technology to Build Application Scenarios for IP Utilization	✓	5 application scenarios covered	3 application scenarios	5application scenarios	10application scenarios
	Innovation and development of self-developed games ("Convenience Store Pocket Edition," "Pili Heroes," and "CHIBI MARUKO CHAN - Cheerful Spirit")	✓	Game projects under development incorporate ESG-related content	Migrate the product development environment Enhance the level of information security	Development ESG-related game DLC/story design	Continue developing IP and launch sequels or games featuring other forms of gameplay

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Sustainability issue	Selected indicator	Achievement status	2025 Performance	2025 Target	2027 Target	2030 Target
Product and service innovation	Application of AI Comic Translation Tools	✓	Chinese-to-English: 15 works completed, with 2 available for preview Chinese-to-Japanese: 1 work completed, with 5 available for preview Initial delivery of the web tool page completed	Add 5 Chinese-to-Japanese translations Add 10 Chinese-to-Japanese translations Complete the web tool interface	Complete a cumulative total of 100 works English Translation of Short-Form Vertical Comics	Improve the Chinese-English-Japanese translation mechanism Estimated completion of 50 short-form vertical comics in English and 30 in Japanese per year
	Strengthening intellectual property protection and management	✓	The Institute for Information Industry (III) formally announced that certification had been granted The only company in the gaming industry to obtain TIPS certification	TIPS certification acquisition		Continuous TIPS certification
Customer rights and services	Customer satisfaction	✓	Average satisfaction score across real-time service channels: 4.77 (on a 5-point scale)	4.25 or above		4.5 or above
	First contact resolution rate	✓	Approximately 92.1% of customer cases were resolved at the first contact	91% or above		92% or above
	Service quality inspection accuracy rate	✓	Average service quality review accuracy rate: 99.6%	96% or above		97% or above
Responsibility for content	Fraud rate *Fraud rate = Number of fraudulent orders ÷ Total successful orders	△	Annual fraud rate: 0.54%	<0.5%		

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Sustainability issue	Selected indicator	Achievement status	2025 Performance	2025 Target	2027 Target	2030 Target
Responsibility for content	Regular review of advertising policy completeness	✓	Annual review completed	Once a year		
	Number of ESG topics internally and externally communicated	✓	Internal communication on 3 topics: employee engagement-Gamania Town Hall External communication on 5 topics: Foundation results sharing, media partnerships, corporate exchanges, etc.	Internal communications: Two topics External communications: Four topics	Internal communications: Four topics External communications: Five topics	Internal communications: Six topics External communications: Six topics

*First-Contact Resolution Rate: In Q4, a relatively high proportion of cases required escalation for further review and could not be resolved in real time. These cases mainly involved game login issues, irregularities in event reward distribution, account lock reviews, and unplanned maintenance incidents. The cases could only be closed following operational assessment or back-end review.

*Fraud Rate: Fraud patterns and methods are monitored and prevention mechanisms are adjusted dynamically. Case volumes have continued to decline steadily.

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Promoting Environmental Friendliness

Sustainability issue	Selected indicator	Achievement status	2025 Performance	2025 Target	2027 Target	2030 Target
Green operations and cyclic economy	Local procurement ratio *Electronic equipment and miscellaneous items	✓	100% local procurement.	100% local procurement of electronic equipment and miscellaneous items		
	Recycling rate of circular bags	✓	For gifts distributed during the three major annual festivals in 2025, a total of 2,759 requests were submitted, and 1,390 reusable bags were returned, representing a return rate of 50.38%.	38%	40%	42%
	Enhancing the environmental friendliness of GOOD TIME MAN	✓	Based on R&D results to date: The figure body is made from 100% biodegradable material Outer packaging was 100% made of adhesive-free packaging.	Main body was 100% made of environmentally degradable materials. Outer packaging was 100% made of adhesive-free packaging.		All additional accessories were 100% made of environmentally degradable materials and packaging.
Climate change and energy and resource management	GHG Emission Volume *Unit: metric tons, 2022 is baseline year	–	Scope 1 and Scope 2 emissions decreased by 44% from the base year and by 24% from the previous year	-	-	Compared to the baseline year Scope 1 and 2 emissions were reduced by 78%. Scope 1 and 2 carbon neutrality
	Renewable energy usage ratio in low-carbon data centers	✓	More than 15% across Company-owned and leased server rooms combined	Achieve a combined renewable energy share of 10% across server rooms	Achieve a combined renewable energy share of 20% across server rooms	Achieve a combined renewable energy share of 30% across server rooms
	Continuous emphasis on climate change issues	✓	Implementation completed Scenario analysis and financial quantification	Continued implementation and examination of climate change-related disclosures (including scenario analysis and financial quantification)		

*Reusable Bag Return Rate: Because there is no time limit on returns, the current calculation method may not immediately reflect returns attributable to a single year.

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Promoting positive value

Sustainability issue	Selected indicator	Achievement status	2025 Performance	2025 Target	2027 Target	2030 Target
Labor-management relations and employee rights	Employee benefits	✓	Policies relating to leave, benefits, wages, and human rights were revised in March	Annually review employee benefit system.		
	Employee Assistance Program Satisfaction *5-point scale	✓	Average score: 4.7	Above 4 points.	4.1 or above	4.2 or above
	Employee opinion response rate (Gamania Town Hall)	✓	100% response rate	100%	100%	100%
Human rights, diversity and inclusion	Regular execution of human rights due diligence	✓	Human rights due diligence is conducted every two years; the next assessment is scheduled for 2026	Conduct human rights due diligence every two years; review implementation and performance annually.		
	Anti-discrimination and harassment course training	✓	100% completion/refresher training rate among new hires and current employees	100% completion/refresher training rate for anti-discrimination and harassment courses for new hires and existing employees		
	Maternal protection support satisfaction *On a 5-point scale, specifically for new parents	✓	Overall Satisfaction with the Workplace Parent Support Program: 4.2	Above 4 points.		4.1 or above
Talent attraction and retention	Education and training satisfaction *A 5-point scale	✓	Gamania Talent offered 16 courses, with an average satisfaction score of 4.62 Gamania Lecture Series offered 5 sessions, with an average satisfaction score of 4.53	Above 4 points.		
Occupational safety and health	Regular employee health check-up completion rate *Calculation method: Number of employees who completed health check-ups ÷ Number of employees eligible for health check-ups *"Regular" refers to once every two years.	✓	Regular employee health examinations were completed in Q3 2025; the combined completion rate for 2024 and 2025 was 82%	80% or above	80% or above	80% or above
	Health Promotion Activity Satisfaction *5-point scale	✓	Average satisfaction score: 4.5	Above 4 points.	Above 4 points.	4.5 or above
	Number of health promotion activities	✓	7 lectures and activities planned	Two health lectures annually.		

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1.2.3 Analysis of material topics and management

Identification of material topics

Gamania follows the process for determining material topics set out in GRI 3: Material Topics 2021, together with the applicable GRI reporting principles. Based on its business activities and domestic and international trends, Gamania identified a total of 17 sustainability topics. Through double materiality analysis, it further assessed the inside-out and outside-in impacts associated with each topic. In addition to considering the potential financial impacts of sustainability topics on Gamania's operations and business, the analysis also considered the positive and negative impacts of Gamania's operations and business activities on society, the environment, and people.

Material topics identification process

01 Compile the list of sustainability topics

Identify sustainability issues and trends receiving attention in Taiwan and internationally, including the World Economic Forum (WEF) Global Risks Report, key industry issues identified by S&P, disclosure topics in the SASB Software & IT Services industry standard, ESG ratings, and issues of concern to investors. Gamania also reviews the material topic lists of benchmark companies and, through analysis and screening, identifies a total of 17 sustainability topics applicable to Gamania.

02 Assess financial materiality and impact materiality

Through double materiality analysis, assess both the extent to which each topic affects Gamania's finances and operations and the magnitude and likelihood of Gamania's impacts on the economy, environment, and society. The assessment considers the potential outside-in impacts of external issues on Gamania and, from an inside-out perspective, the impacts of Gamania's activities on the economy, environment, and society.

Analyze potential financial impacts on Gamania

Distribute the "Gamania 2025 Financial Impact Assessment" questionnaire to assess the magnitude of the potential positive and negative financial impacts of the 17 sustainability topics on Gamania.

Analysis of the economic, environmental and social impacts

Distribute the "Gamania 2025 Sustainability Impact Assessment" questionnaire to assess the scale/scope and likelihood of the impacts associated with the 17 sustainability topics. An additional assessment of catastrophic severity is conducted for negative impacts.

03 Double materiality analysis

For the impact materiality assessment, the likelihood and magnitude scores of positive and negative impacts are multiplied and then summed and averaged to determine the average impact score for each sustainability topic. Based on these scores, the sustainability topics are ranked separately according to the materiality of their positive and negative impacts. For financial materiality, the positive and negative scores for each topic are summed and averaged, and the sustainability topics are then ranked according to their financial impact scores.

04 Confirmation of material topics

Taking into account the rankings of sustainability topics by external and internal impact, together with the professional opinions of external consultants, Gamania selects nine material topics for the year.

05 Response to and disclosure of material topics

The Office of Sustainability Planning reported the results of the material topic identification to the ESG Committee, then presented it to the Board of Directors, and included them in the management scope of the Sustainable Development Committee with the authorization of the Board of Directors. The issues were also incorporated into the risk management process when necessary to continually improve various systems and accordingly enhance the performance of corporate sustainable development. Material topics are also publicly disclosed in the Sustainability Report and on the official website's Sustainability section.

*The above identification process was subject to limited assurance by Deloitte & Touche in accordance with TWSAE 3000, "Assurance Engagements Other than Audits or Reviews of Historical Financial Information," issued by the Accounting Research and Development Foundation in Taiwan.

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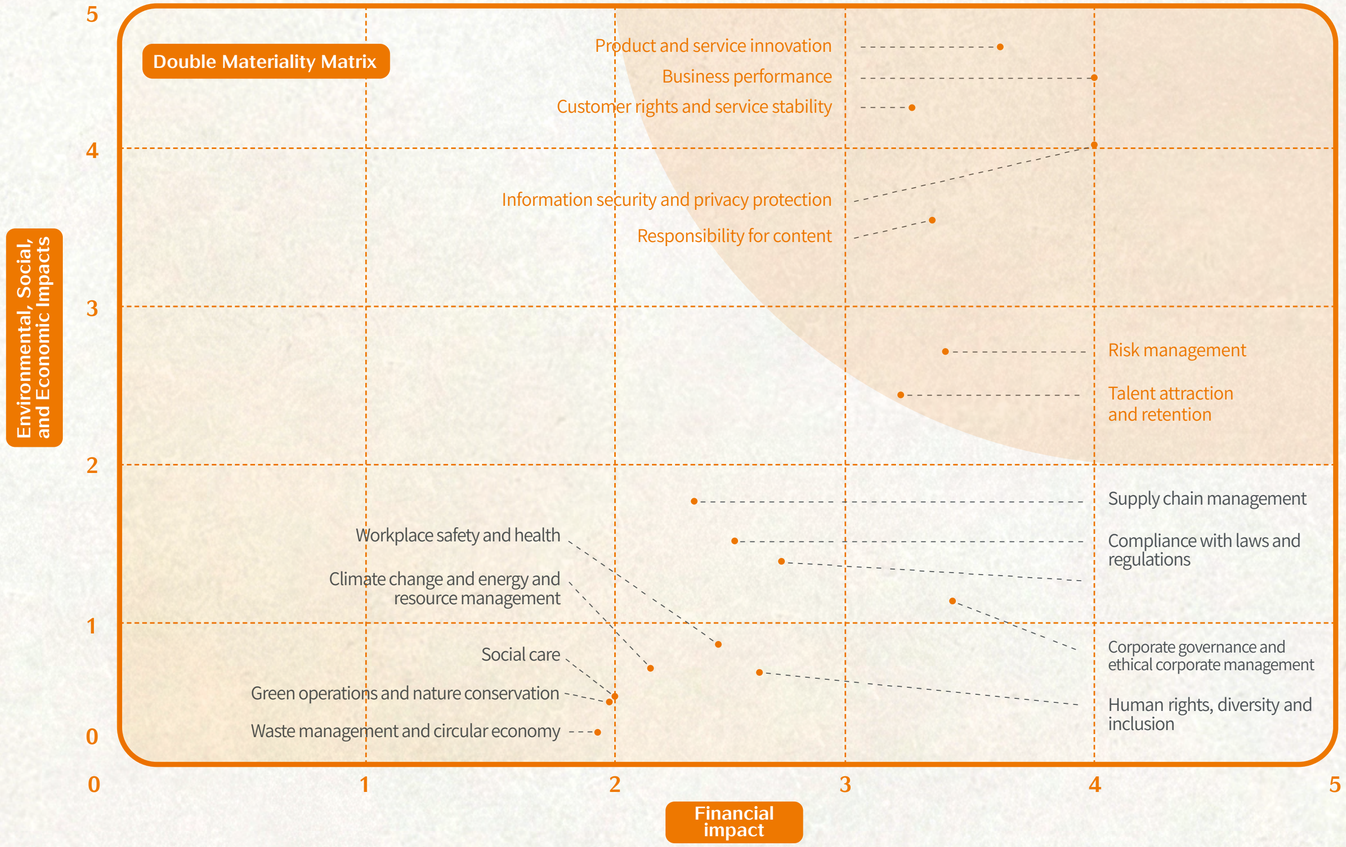
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Result of Identification of material topics

The results of the materiality assessment of the 17 sustainability topics in 2025 are shown in the chart below. A score of at least 2 for both dimensions of double materiality was used as the screening threshold, and the seven highest-ranked topics were selected as material topics. In addition, given that employees are a critical asset to the Company's operations, sound labor relations and the protection of employee rights help strengthen workforce stability and employee engagement, which in turn affect operating efficiency and long-term performance. "Labor Relations and Employee Rights" was therefore also included as a material topic. At the same time, in response to the growing risks posed by climate change, Gamania designated "Climate Change and Energy and Resource Management" as a material environmental topic and a key focus for ongoing management and action. Taking into account the above double materiality ranking and overall assessment, a total of nine material topics were identified for the year for ongoing communication with stakeholders. Compared with last year's material topic determination results, three topics were newly designated as material topics this year: "Responsibility for Content," "Climate Change and Energy and Resource Management," and "Talent Attraction and Retention." "Corporate Governance and Ethics" and "Human Rights, Diversity and Inclusion" were reclassified as general topics.

Gamania's 2025 Material Topics

1. Information security and privacy protection
2. Business performance
3. Risk management
4. Product and service innovation
5. Customer rights and service stability
6. Responsibility for content
7. Labor-management relations and employee rights
8. Talent attraction and retention
9. Climate change and energy and resource management



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Management of material topics

Material topics	Impact description	Significance to Gamania	Policies and commitments	Sustainable development strategy and targets *Corresponds to Gamania's sustainable development strategy, see 1.2.2	Impact on Value Chain	Corresponding chapter
Information security and privacy protection Economy People	Positive impact	**Information security and privacy protection** Secure data collection, use, and management, together with information security training, protect the human rights and privacy of stakeholders affected by data privacy issues and help prevent a range of harms.	Confidentiality agreements are signed with employees, customers, and business partners to maintain the confidentiality of information. At the same time, the "Group Information and Communication Security Management Committee" has been established, and the position of "Information Security Officer" has been created to oversee information and communication security matters, ensuring that information systems and network services operate reliably within a controllable level of risk. Related Policies: • Corporate Sustainable Development Best Practice Principles • Personal Data Protection Policy	Promoting Digital Responsibility	• Employees • Customers/Consumers • Collaborating Partners	2.3.1 Information security management 2.3.2 Protection of network security 2.4.2 Personal data and privacy protection
	Negative impact	**Poor information security protection and privacy leakage** System outages, hacking or cyberattacks, or leaks of personal data (including employee and user data) may give rise to customer complaints, litigation, or disciplinary action. These incidents may not only harm rights and interests and damage the Company's reputation, but also result in additional response and remediation costs, thereby increasing operating costs.				
Responsibility for content People	Positive impact	**Ensuring the Appropriateness of Game Content** By implementing game content rating systems, Gamania protects consumer rights and interests, enhances transaction security and user trust on its platforms, and contributes to the development of a sound and responsible digital entertainment environment.	Following recommendations in international industry guidelines, Gamania has established 10 advertising ethics indicators as standards. Protection mechanisms and ongoing monitoring of fraud incidents in games help reduce users' risk of becoming victims of fraud. Related Policies: • Corporate Sustainable Development Best Practice Principles • Group Advertising Ethics Policy	Promoting Digital Responsibility	• Employees • Investors/Shareholders • Customers/Consumers • Collaborating Partners • Media and General Public	2.3.2 Protection of network security
	Negative impact	**Inappropriate game content** Failure to properly manage game content or maintain adequate anti-fraud mechanisms may allow false information, fraud, or inappropriate content to circulate. This could lead to consumer complaints and adverse public opinion, damage the Company's reputation, and negatively affect operating performance, revenue, and stakeholder rights and interests.				
Business performance Economy	Positive impact	**Good economic performance** Sound business operations and the pursuit of sustained profit growth contribute to broader socioeconomic development and create value for business partners, local communities, countries, and the global economy.	Gamania actively advances digital transformation and sustainable development, demonstrating a diversified business strategy. In addition, climate-related risks and opportunities are assessed annually in accordance with the TCFD framework, and corresponding response strategies are formulated to protect the Company's assets and economic value from material losses arising from climate change.	Promoting Sustainable Management	• Employees • Investors/Shareholders • Collaborating Partners • Media and General Public	1.1.1 Business overview 1.1.2 Financial performance
	Negative impact	**Inadequate operations** Poor operating performance may jeopardize the Company's ability to maintain ongoing operations and result in losses for investors.				

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Material topics	Impact description	Significance to Gamania	Policies and commitments	Sustainable development strategy and targets *Corresponds to Gamania's sustainable development strategy, see 1.2.2	Impact on Value Chain	Corresponding chapter
Risk management Economy People	Positive impact	**Adequate risk management** Effective risk management strengthens business resilience, helps prevent economic losses, and protects stakeholder rights and interests.	Gamania establishes, implements, and maintains proactive risk management mechanisms; continuously monitors internal and external issues and changes in the operating environment; conducts business impact analyses; and develops effective and flexible response measures. These efforts reduce the likelihood and impact of risks within the Group's risk appetite, providing reasonable assurance that the level of risk borne by each unit is aligned with the Company's strategic objectives and supporting its commitment to uninterrupted business operations. Related Policies: • Risk Management Committee Charter • Risk Management Policy and Procedures • Corporate Sustainable Development Best Practice Principles	Promoting Sustainable Management	• Employees • Investors/Shareholders • Customers/Consumers • Collaborating Partners • Media and General Public	1.3.3 Risk management
	Negative impact	**Inadequate risk management** Failure to effectively implement risk management may prevent the Company from avoiding, mitigating, or responding promptly to risks, potentially resulting in material violations or losses and adversely affecting stakeholder rights and interests.				
Product and service innovation Economy	Positive impact	**Continuous product and service innovation** Through sound innovation management, the development of digital innovation, the integration of internal and external resources, cross-industry collaboration, and the creation of new business opportunities, Gamania provides customers with higher-quality and more innovative services while enhancing convenience.	Gamania actively invests in the development of proprietary IP and its pan-entertainment content portfolio. It also continues to introduce AI technologies and expand AI application scenarios as it works toward its goal of building a full-ecosystem internet entertainment enterprise and laying a solid foundation for sustainable growth.	Promoting Digital Responsibility	• Employees • Investors/Shareholders • Customers/Consumers • Media and General Public	2.1.1 Innovation investment and research and development 2.1.3 Patent achievements 2.2.1 AI Application 2.2.3 Innovative and diversified management
	Negative impact	**Threats and hidden concerns of innovative technologies** If innovative technologies are not adequately tested during introduction and application, or if the technologies are not sufficiently mature, they may result in a poor user experience, affect user retention, and ultimately have an adverse impact on revenue. The Company must also address technical issues arising from emerging technologies.				
Customer rights and service stability People	Positive impact	**Maintenance of a high level of customer satisfaction** Through sound customer relationship management and stable service delivery, Gamania continuously optimizes and improves the customer experience, strengthens customer trust, and enhances broader public confidence in digital services.	A centralized management system, combined with intelligent text-based customer service chatbots and interactive marketing modules, improves the efficiency of customer interactions and enhances the overall user experience. Gamania has established a high-availability dual-redundancy architecture and introduced the "Amazing Thor Smart and Secure Office Solution" to ensure stable, uninterrupted service around the clock. Related Policies: • Corporate Sustainable Development Best Practice Principles • Personal Data Protection Policy	Promoting Digital Responsibility	• Customers/Consumers	2.4.1 Service and communication 2.4.3 Customer satisfaction
	Negative impact	**Impact on customer rights and services** A lack of customer relationship and service quality management may reduce overall service stability, diminish convenience for customers, and result in a poorer user experience.				

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Material topics	Impact description	Significance to Gamania	Policies and commitments	Sustainable development strategy and targets *Corresponds to Gamania's sustainable development strategy, see 1.2.2	Impact on Value Chain	Corresponding chapter
Labor-management relations and employee rights People	Positive impact	**Good labor-management relations and protection of employees' rights** Gamania provides strong employee benefits and reasonable compensation and maintains comprehensive mechanisms for listening and responding to employee opinions, fostering positive two-way communication.	Gamania Group is committed to protecting the fundamental human rights of all employees and stakeholder groups. It has established human rights-related policies that demonstrate the Company's commitment to respecting and protecting human rights and to treating all employees and stakeholders fairly. Related Policies: • Corporate Sustainable Development Best Practice Principles • Human rights policy • Occupational safety and health policy • Regulations Governing Sexual Harassment Prevention Measures, Complaints, and Disciplinary Actions	Promoting Positive Value	• Employees • Collaborating Partners	4.1.4 Compensation and benefits 4.1.5 Friendly workplace 4.1.6 Healthy workplace
	Negative impact	**Deterioration in labor-management relations and damage to employees' rights** Failure to communicate effectively with employees and understand their views may lead to disharmonious labor relations. Likewise, failure to provide a secure working environment, strong employee benefits, and reasonable compensation may adversely affect employees' working rights and interests				
Talent attraction and retention People	Positive impact	**Developing Professional Talent** To improve operating performance, Gamania not only provides the education, training, and professional competency development required under applicable laws and regulations, but also develops talent development programs based on job responsibilities, business needs, and career development needs, expanding employee participation and cultivating outstanding talent.	Gamania is committed to creating a workplace that employees strongly identify with. Guided by the spirit of "Dare to Challenge," Gamania offers industry-leading benefits and provides comprehensive support for outstanding talent. A comprehensive learning environment and training roadmap provide employees at different levels with diverse training opportunities, supplemented by digital learning. Related Policies: • Corporate Sustainable Development Best Practice Principles	Promoting Positive Value	• Employees • Collaborating Partners	4.1.2 Talent recruitment and retention 4.1.3 Human resources development 4.1.4 Compensation and benefits 4.1.5 Friendly workplace 4.1.6 Healthy workplace
	Negative impact	**Shortage and Loss of High-Performing Talent** Failure to prioritize employee career planning and development, together with inadequate training and promotion systems, may reduce employee engagement and hinder the cultivation and retention of outstanding talent.				
Climate change and energy and resource management Economy	Positive impact	**Reducing Carbon Emissions from Operations** Developing energy management systems, improving electricity efficiency in offices, data centers, and base stations, and increasing the use of renewable energy help reduce dependence on fossil fuels, thereby mitigating greenhouse gas emissions and the pace of climate change.	Through the Sustainable Development Committee's management mechanism, Gamania has established a systematic and structured corporate governance framework that integrates existing internal control and risk management mechanisms, provides for regular reporting to the Board, and strengthens the link between the Board and climate change issues. Related Policies: • Corporate Sustainable Development Best Practice Principles • Environmental and Energy Management Policy	Promoting Environmental Friendliness	• Investors/Shareholders • Collaborating Partners • Media and General Public	3.1.1 Climate governance 3.1.2 Climate Risk Management 3.1.3 Climate strategy 3.1.4 Climate Metrics and Targets 3.2.1 Environmental sustainability 3.2.2 Energy and resource management
	Negative impact	**Energy Transition Pressure** Insufficient development or procurement of renewable energy may delay progress toward carbon reduction and exacerbate climate change and environmental burdens.				

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1.2.4 Stakeholder Engagement

Stakeholder identification

To meet stakeholder expectations and fulfill Gamania's corporate social responsibility commitments, we apply the five principles of the AA1000 Stakeholder Engagement Standard (AA1000SES): Dependency, Responsibility, Tension, Influence, and Diverse Perspectives. We also consider groups and individuals that affect the Company internally or externally. Through this process, Gamania identified five key stakeholder groups: employees, investors/shareholders, business partners, customers/consumers, and the media and general public. These groups are given priority in stakeholder communication. Going forward, Gamania will continue to consider international sustainability trends and further assess the inclusion of government/regulatory authorities and younger generations as stakeholder groups.

Stakeholder communication

Stakeholders	Significance to Gamania	Issues of concern	Communication channel	Communication frequency
Employees	Employees are the most important asset to Gamania. Our creation of products, services, passion and culture have all been the accumulation of painstaking efforts of all Gamania employees. As such, we value the opinion of Gamania people greatly.	• Corporate governance and ethics • Business performance • Information security and privacy protection • Product and service innovation • Talent attraction and retention	• Questions raised by employees at Gamania Town Hall (employee meeting) are answered on the spot by the Group CEO. Where further follow-up is required, the relevant units are instructed to provide explanations through internal announcements after the meeting. • Questions submitted by employees to the Welfare Committee are answered through the Committee's mailbox, either individually or to all employees. • Whistleblowing mailbox: integrity@gamania.com • Sexual harassment complaint mailbox: 995@gamania.com • Gamania Express M on the intranet's teamgoal! • Professional Manager of Group Human Resources Office: Huang, Meng-Lin • Telephone: (02) 2658-8866 #1054 • Email: ghq_hr@gamania.com	• Held 4 Gamania Town Halls during the year. • 3 large-scale Welfare Committee events • 53 new hire orientation sessions. The program transitioned to fully online courses in July 2025, with a total of 758 training hours and 16,070 training participations. • 212 E-Learning courses during the year, with a total of 15,536 training participations. • 5 ad hoc lectures during the year, with a total of 169 training participations. • Performance evaluation once a year

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Stakeholders	Significance to Gamania	Issues of concern	Communication channel	Communication frequency
Investors/ Shareholders	In order to identify key stakeholders on Gamania's operations and decision-making, we have endeavored to maintain information transparency to safeguard investors' rights.	• Corporate governance and ethics • Business performance • Information security and privacy protection • Risk management • Customer rights and services	• Senior Investor Relations Manager/Chen, Wei-Hsia Telephone: +886-2-2658-8866 #1019 Email: ir@gamania.com • Stock Affairs Manager/Hsu, Ching-Hsien Telephone: +886-2-2658-8866 #1433 Email: fn-share@gamania.com	• Convening annual shareholders' meetings and issuing company annual reports. • Held 7 investor conferences or seminars. • Updated 34 material information announcements. • Published 131 important financial and operational news updates on the website. • Responded to investors' inquiries 245 times via email or dedicated hotline.
Collaborating Partners	In addition to maintaining a positive relationship with different software/ hardware suppliers and developers, Gamania also actively participates in different associations as a member. Working together with our peers for the creation of a better digital entertainment industry is our common goal.	• Corporate governance and ethics • Business performance • Information security and privacy protection • Risk management • Product and service innovation	• Director of Gamania Group Business Negotiation/Global Business Office: Ma, Ting-Yu Telephone: +886-2-2658-8866 #1202	• Underwent 1,140 hours of meetings for potential collaborations. • Held 2 internal sharing sessions on digital entertainment market trends. • Participated in 15 domestic and international digital entertainment exhibitions.
Customers/ Consumers	Customer service is the key to corporate success, and has a significant influence on building brand loyalty, enhancing market competitiveness, and promoting business efficiency. Only with the support of customers and consumers can we operate permanently.	• Business performance • Information security and privacy protection • Product and service innovation • Talent attraction and retention • Human rights, diversity and inclusion • Green operations and cyclic economy	• Hotline: (02) 2192-6100 • Intelligent customer service (Chat Bot): Customer service helper • Instant message service (IM): Customer service helper • Problem Reporting Center (message board/email): https://service.antspw.com/MSGBoardUI/APPForm • Response to messages on IOS/Android platforms • FB fan private message reply: https://www.facebook.com/letsbeanfun	• Information published on the official Gamania Group website • A total of 294 posts were published across Gamania Group's social media channels (Facebook, Instagram, and LinkedIn) during the year, generating 3,171,304 views and 52,813 interactions. • A total of 83 press releases were issued during the year, resulting in 3,642 media reports across business and industry, gaming, lifestyle and consumer, and technology news. • The Group hosted 12 corporate visits during the year, welcoming guests from municipal government agencies, business partners, investors, colleges and universities, international exchange organizations, and other groups. • Community activities included supporting the Neihu Technology Park Development Association's blood drive, which involved 1,000 participants, and hosting a Christmas market with 16 vendors and live music performances.

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Stakeholders	Significance to Gamania	Issues of concern	Communication channel	Communication frequency
Media and General Public	Gamania Group operates across a diverse range of fields, including games, payments, e-commerce, media, digital commerce, and startups, forming a comprehensive full-ecosystem internet enterprise. With AI, big data, and platforms at the core of its development strategy, the Group is building a comprehensive entertainment ecosystem. Gamania Group attaches great importance to the rights and interests of consumers, and is also committed to providing players and users with convenient, diversified, and safe services.	• Corporate governance and ethics • Business performance • Information security and privacy protection • Customer rights and services	• Deputy Spokesperson/Director of Enterprise Communication Office: Sun, Di-Lan Telephone: +886-2-2658-8866 #1024 Email: pr@gamania.com	• Information published on the official Gamania Group website • A total of 294 posts were published across Gamania Group's social media channels (Facebook, Instagram, and LinkedIn) during the year, generating 3,171,304 views and 52,813 interactions. • A total of 83 press releases were issued during the year, resulting in 3,642 media reports across business and industry, gaming, lifestyle and consumer, and technology news. • The Group hosted 12 corporate visits during the year, welcoming guests from municipal government agencies, business partners, investors, colleges and universities, international exchange organizations, and other groups. • Community activities included supporting the Neihu Technology Park Development Association's blood drive, which involved 1,000 participants, and hosting a Christmas market with 16 vendors and live music performances.

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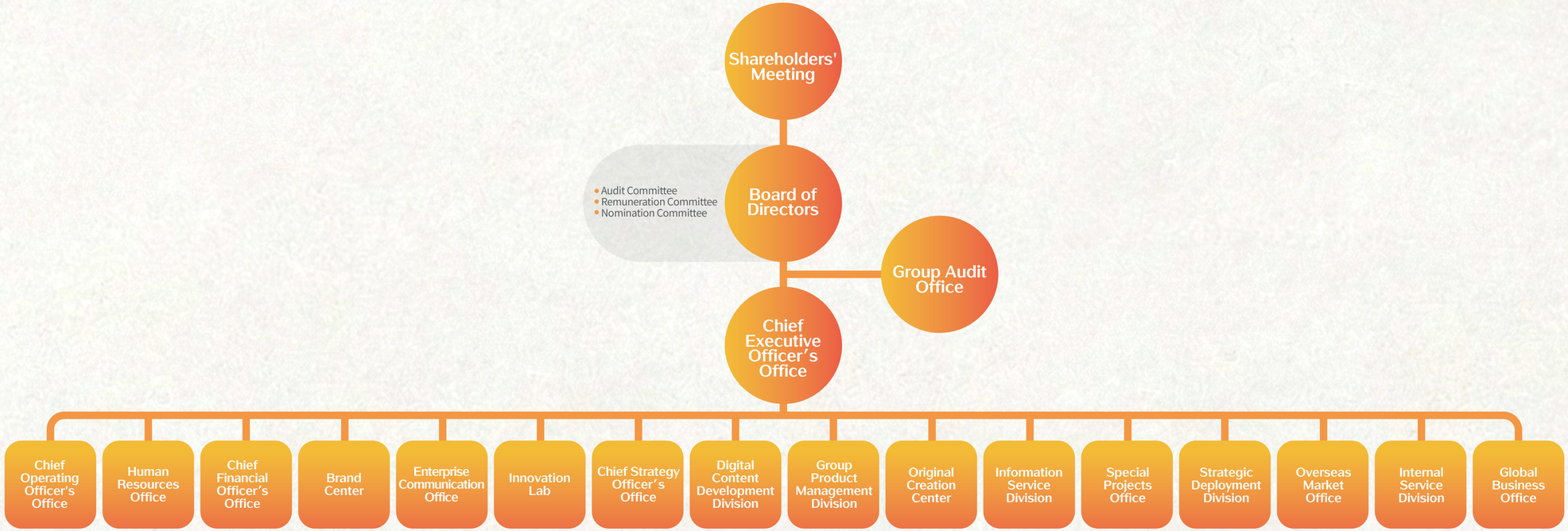
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1.3 Corporate governance

1.3.1 Governance Organization and Structure

Corporate Organization and Structure

Gamania's Board of Directors is the highest governance body, responsible for setting the Group's overall strategic direction and exercising oversight. Reporting to the Board, the Group CEO Office serves as the highest executive body, coordinating Group-wide operations and resource allocation. Under the Group CEO Office, the Group has established operating and headquarters functions that support its overall operations, including Taiwan Operations, Group Human Resources, Group Finance, the Brand Center, and the Enterprise Communication Office. These core functions are responsible for day-to-day operations and organizational stability. At the same time, to drive long-term growth and innovation, the Group has established the Innovation Lab, Chief Strategy Officer's Office, and Original Creation Center, with a focus on emerging technology applications, strategic investments, and content development. In addition, units such as the Global Business Office and Overseas Market Office strengthen the Group's foundation for cross-market operations.



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Board Composition

Gamania has established its "Articles of Incorporation," which set out the Company's core operating matters. In accordance with applicable laws and regulations, any amendment to the Articles of Incorporation must be submitted by the Board of Directors to the shareholders' meeting and approved by resolution. In accordance with the Company's "Articles of Incorporation", the Board of Directors shall consist of five to nine members, serving a three-year term. Directors are elected through a candidate nomination system, in accordance with our "Procedures for Election of Directors" and "Measures for the Establishment of Independent Directors and Matters to Be Followed" to ensure that Board members possess diverse backgrounds and necessary professional capabilities while being highly independent. All directors are elected by the shareholders' meeting and may be re-elected, helping maintain continuity in the effectiveness of Board governance and strategic planning.

In accordance with the Company's "Corporate Governance Best Practice Principles," the Company is committed to promoting diversity in the composition of the Board. Board diversity encompasses, without limitation, gender, age, nationality, race, tenure, and culture. The Board comprises accomplished entrepreneurs from a range of industries, as well as professionals with expertise and extensive experience in finance, operations, and other fields, bringing a broad range of practical experience and perspectives to the Board. The Board currently includes four independent directors, representing approximately 57% of all Board seats. All four meet the independence requirements under the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" and effectively perform oversight and advisory roles in major corporate decision-making, safeguarding the rights and interests of all shareholders and putting the core values of corporate governance into practice.



Board Diversity

In 2025, the diversity of Gamania's Board members was as follows:

Diversity item	Achievement status
The current Board of Directors consists of 7 directors, including 4 independent directors.	✓ Achieved: Independent directors account for more than half of all Board seats. ✓ All independent directors have served no more than three consecutive terms ✓ Directors concurrently serving as managers account for no more than one-third of the seats on the Board of Directors.
The Board diversity policy set out in the Company's "Corporate Governance Best Practice Principles" seeks to bring together accomplished entrepreneurs from a range of industries and professionals with expertise and extensive experience in finance, operations, and other fields. Based on the Company's operations, business model, and development needs, appropriate diversity criteria have been established across the following two key dimensions: I. Basic requirements and values: gender, age, nationality, ethnicity, seniority, and culture II. Industry Experience and Professional Expertise:	✓ Achieved: At least half of the directors have backgrounds in the cultural and creative industries, while at least one-third have backgrounds in information technology or finance. ✓ Achieved: At least half of the directors have capabilities in international operations and risk management, while at least one-third have capabilities in R&D or financial analysis.

Board Information

Position	Director's Name	Gender	Age	Industry Experience[Note]	Professional Competence
Chairman	Liu, Po Yuan	Male	51-60	Cultural & Creative, Information Technology	International Business, R&D
Director	Wanin International Representative: Hsiao, Cheng-Hao	Male	51-60	Cultural & Creative, Information Technology	International Business, R&D
Director	Lin, Hsien-Ming	Male	71-80	Information Technology	International Business, M&A
Independent Director	Lin, Ruei-Yi	Male	51-60	Information Technology, Trade	Financial Analysis, Risk Management
Independent Director	Sheng, Bao-Si	Male	51-60	Cultural & Creative, Biotechnology	International Business, R&D, M&A
Independent Director	Chen, Kuan-Pai	Male	51-60	Finance	Financial Analysis, Risk Management
Independent Director	Hou, Chia-Qi	Female	31-40	Cultural & Creative, Finance, Department Store/Hotel Operations	Financial Analysis, Risk Management

Note: Industry classifications in line with GICS Level 1 are as below:
(1) Information Technology — Information Technology; (2) Financials— Financial & Banking; (3) Industrials — Trade; (4) Consumer Discretionary — Culture & Creative, Department Stores & Hotels; (5) Health Care — Biotechnology.

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Board of Directors Operations

Gamania's Board of Directors serves as the Company's highest governance body. It comprises 7 members including 3 non-independent and 4 independent directors; with 7 years of service on average. They actively participate in Board meetings, functional committee meetings, and internal meetings, and engaged in productive communication throughout 2025. The Company conducts internal performance evaluations of the Board and functional committees every year. External performance evaluations are conducted at least once every three years in accordance with Company requirements. The most recent external Board performance evaluation was conducted in 2025 by the Taiwan Investor Relations Institute (TIRI), and the Company continues to make improvements based on its recommendations. For more information on the Company's governance bodies, key communications, and operations, please refer to the Company website and Annual Report.

Company Website - Board Performance Evaluation

Annual report

Functional committees

The Company has established board-level functional committees, including the Audit Committee, Remuneration Committee, and Nomination Committee. These committees select independent directors with professional backgrounds and industry experience as members, in accordance with the Nomination Committee's qualification review procedures, to enhance their professionalism and independence. Each committee clearly defines its responsibilities and convenes regularly in accordance with relevant regulations and corporate governance practices. They review proposals and provide constructive opinions and recommendations to the Board of Directors, thereby improving overall corporate governance performance.

Attendance in Board of Directors meetings

According to the Company's "Rules of Procedure for Meetings of the Board of Directors," the Board of Directors meeting shall be held at least once a quarter to ensure the proper functioning of our corporate governance mechanism. In 2025, a total of 7 Board meetings were held. All meetings were convened in accordance with legal requirements and properly recorded. The average annual attendance rate for all directors reached 80%. The Company also includes directors' attendance as one of the factors considered under the "Director Remuneration and Distribution Regulations." Attendance is taken into account in determining the amount of remuneration allocated to each director, with the aim of improving the effectiveness of Board operations and encouraging active participation. Please refer to the table below for the attendance of all directors in 2025:

Position	Name	Attendance in person	Attendance through proxy	Ratio of attendance in person aperson (%)
Chairman	Liu, Po Yuan	7	0	100
Director	Wanin International Representative: Hsiao, Cheng-Hao	2	5	29
Director	Lin, Hsien-Ming	6	1	86
Independent Director	Sheng, Bao-Si	4	3	57
Independent Director	Lin, Ruei-Yi	7	0	100
Independent Director	Chen, Kuan-Pai	7	0	100
Independent Director	Hou, Chia-Qi	6	1	86

Committee name	Main responsibilities	Members	Frequency of meetings	2025Operational Status
Audit Committee	Supervising the Company's fair presentation of financial statements; the appointment and dismissal, independence, and performance of certified public accountants; effective implementation of internal control; legal compliance; and control of inherent or potential risks.	All independent directors	At least 4 times a year	Held 6 meetings Committee attendance rate reached 96%.
Remuneration Committee	Helping the Board periodically evaluate and determine the remuneration for directors and managers, and periodically review the policy, system, criteria, and structure of performance evaluation of and remuneration for directors and managers.	All independent directors	At least 2 times a year	Held 3 meetings Committee attendance rate reached 83%.
Nomination Committee	Proposing a list of suitable candidates for the director or high-ranking managerial openings to the Board of Directors (including those of subsidiaries) and review in advance the candidates recommended by shareholders or the Board of Directors by law and submit the review results and the reference list of candidates to the Board of Directors.	Chairman All independent directors	At least 2 times a year	Held 2 meetings Committee attendance rate reached 80%.

Note: The information on functional committees presented in this report reflects their status in 2025. To strengthen the Company's corporate governance mechanisms, the Board resolved in June 2026 to merge the Risk Management Committee into the Audit Committee,and in August, resolved to elevate the Sustainable Development Committee to a board-level functional committee, thereby strengthening the Board's oversight and decision-making roles in risk management and sustainable development.

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Board Independence and Conflict of Interest Avoidance

When participating in Board meetings, directors must comply with Article 15 of the Company's "Rules of Procedure for Meetings of the Board of Directors." If a director has a conflict of interest with a meeting agenda item, either personally or a legal entity represented, they must disclose the significant details of their interest at that Board meeting. If there is a risk of harming the Company's interests, the director must avoid any conflict of interest and, as per regulations, shall not participate in the discussion or voting on that proposal. They must recuse themselves from the discussion and voting and may not serve as a proxy for other directors' voting rights, to ensure the fairness of Board decisions and the overall interests of the Company. Recusals from Board meetings due to the conflict of interests are as follows:

Date
2025.06.26

Name
Liu, Po Yuan

Contents of the proposal
Proposal for the Company's 2024 directors' remuneration and managerial officers' remuneration.

Reason for the recusal
Director and Manager

Remarks
Excused and did not take part in discussions and voting

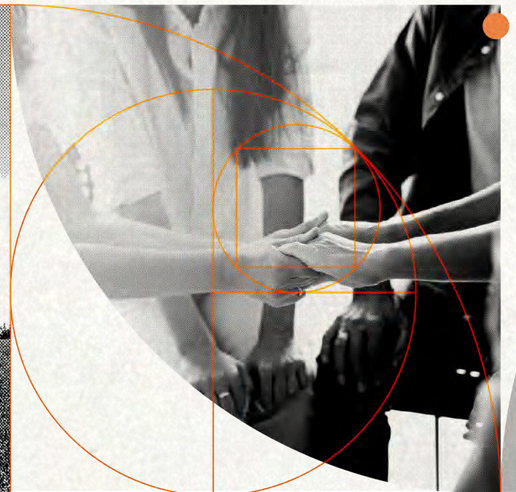
Director Training and Development

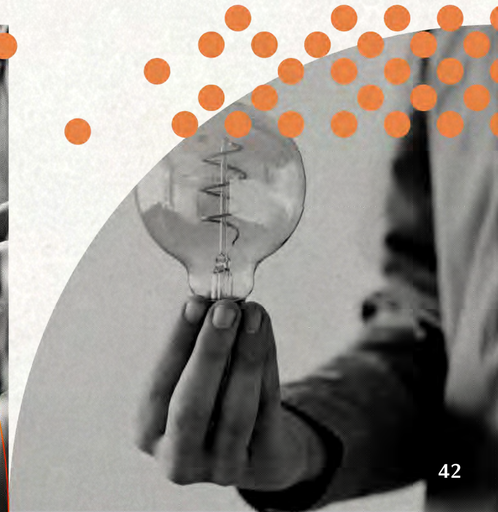
For the continuing education of the Board members this year, please refer to the Company's website. In line with the Corporate Governance 3.0 - Sustainable Development Roadmap, since 2021, the Board members have been scheduled to take ESG-related courses on the topics of corporate sustainability, corporate governance and risk management, in order to deepen the Company's sustainable governance culture and enhance directors' knowledge and understanding of sustainability issues. Each director receives at least 6 hours of continuing education on average. The directors' continuing education status in 2025 is disclosed on the Market Observation Post System (MOPS) and the Company's website:

2025 Director Training Courses

Aspect	Course title
Environmental (E)	Sustainability Strategies Built on Core Competencies: How Enterprises Use ESG to Build Long-term Resilience and Competitive Advantages
Social (S)	ESG Investment and Corporate Social Responsibility
Governance (G)	• AI development and information security risks • Information Security Governance and Management Under Geopolitical Conditions • Current Global Economic Conditions and the Effects of Trump's New Policies • Corporate AI Applications and Innovation from Legal and Governance Perspectives







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Board Performance Evaluation

The Company has established the "Rules for Evaluation of Performance of Board of Directors," which set out the methods for conducting performance evaluations. Gamania conducts internal performance evaluations annually and submits the results to the Board for review. The results serve as a reference for determining directors' remuneration and for decisions regarding their nomination for re-election. Additionally, the Company's regulations mandate that a comprehensive evaluation be conducted at least once every three years by an independent external professional institution or a credible team of external experts and scholars, to enhance the objectivity and professionalism of the evaluation. The most recent third-party evaluation was conducted in 2025 (with the next evaluation scheduled for 2028). The evaluation results and improvement plans are disclosed on the Company website, together with the name of the evaluation institution and the names and professional backgrounds of the experts who participated in the evaluation. We aim to continuously optimize the Board's function and overall operational efficiency through institutionalized evaluation procedures.

Board of Directors' meeting	Functional committees
• Board composition and professional development • The Board's decision-making quality • Effectiveness of Board operations • Internal control and risk management • Level of participation in corporate social responsibility	• Involvement in corporate operation • Awareness of the duties of functional committees • Enhancing the quality of functional committee's decisions • Composition and election of members of functional committees • Internal control

The aspects of the Company's internal performance evaluations for the Board of Directors and functional committees are listed in the table below. The 2025 evaluation result was "Excellent".

Evaluatee	Board of Directors' meeting	Individual directors' performance	Functional committees
Evaluation aspects	• Involvement in corporate operations • Improvement of the Board's decision-making quality • Composition and structure of the Board • Election and continuing education of directors • Internal control	• Mastering of the goals and mission of the Company • Awareness of the duties of a director • Involvement in corporate operations • Management of internal relationship and communication • Director's expertise and continuing education • Internal control	• Involvement in corporate operations • Awareness of the duties of functional committees • Enhancing the quality of functional committee's decisions • Composition and election of members of functional committees • Internal control

Director remuneration policy

The determination and review of remuneration are subject to the rules and resolutions of the Remuneration Committee, to ensure fairness and reasonableness. The remuneration for the Company's directors and independent directors is appropriated according to the Articles of Incorporation, paid upon the resolution of the Board of Directors, and reported to the shareholders' meeting. The remuneration to senior managers is adjusted based on their contribution to the Company's overall operations and development, with reference to industry compensation standards and a comprehensive consideration of the Company's actual operating performance (including sustainable development goals) and potential future risks. Employee remuneration is also distributed in line with the Company's Articles of Incorporation, paid out after the Board's resolution, and reported to the shareholders' meeting. To enhance remuneration information transparency and corporate governance quality, the Company discloses the remuneration details of the highest governance body and senior managers. Relevant information is also disclosed in the annual report; please refer to pages 14-15 of the 2025 Annual Report.

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1.3.2 Ethical corporate management

Ethical corporate management

Gamania consistently upholds ethical corporate management as the cornerstone of its sustainable corporate development and embeds it within our corporate culture and core operational values. To strengthen ethical corporate management, the Company has specifically established the "Chief Executive Officer's Office" under the Board of Directors. This dedicated unit is responsible for the formulation, execution, and supervision of ethical management policies and prevention programs. This unit regularly reports on the implementation of ethical corporate management to the Board of Directors annually. It has also established "Ethical Corporate Management Procedures and Code of Conduct" and a "Code of Moral Conduct" which cover anti-corruption policies, employee conduct guidelines, procedures for handling political donations and charitable contributions, to ensure transparent and fair corporate operations. The Company also annually provides stakeholders with the information on the status of ethical corporate management implementation and measures taken for their review. In 2025, Gamania did not receive any regulatory penalties related to ethical corporate management or anti-competition behaviors.

Since 2016, Gamania has implemented online learning courses on ethical corporate management, with the Chairman, president, and senior management personally promoting the philosophy and values of ethical corporate management to all employees. These courses serve as a standard for employees' ethical behavior. The Company also provides timely performance incentives or necessary disciplinary actions in accordance with its "Reward and Discipline Regulations," integrating integrity values into the organizational culture. Furthermore, the Company has established a "Supplier Management Policy," which explicitly stipulates that the Company's personnel must adhere to principles of integrity in performing their duties, and refrain from directly or indirectly offering, accepting, promising, or soliciting any improper benefits, or engaging in any acts of dishonesty, illegality, or breach of fiduciary duty. To ensure that supply chain operations align with the Company's values, Gamania implements strict control mechanisms at all stages, including procurement, negotiation, acceptance, and evaluation, to review suppliers' integrity performance, thereby establishing responsible business partnerships. For related sustainable procurement measures, please refer to Section 3.3.1 Sustainable purchase in this report.

Ethical corporate management training

The Company regards ethical corporate management and anti-corruption as crucial foundations for corporate sustainability. Through regular communication and education and training, we strengthen the understanding and implementation of relevant policies and codes of conduct among governance body members, employees, and partners. In addition to being included in regular awareness programs for Board members, the Company's ethical corporate management course is also a mandatory course for new employees. In 2025, a total of 279 employees completed the course, with a 100% completion rate. Gamania complies with various laws and regulations to implement ethical corporate management. In 2025, the Company did not face any fines or non-monetary penalties related to corruption and bribery, discrimination and harassment, conflict of interest, money laundering, and insider trading.

2025 Anti-corruption and ethical corporate management training

Course title	Trainees	Total trainees	Number of classes	Total training hours
Orientation	New hires across the Group	279	1	52.4
Mandatory ESG Course	All employee of the Group	1,110	1	231.6

Note: The mandatory ESG course includes content on ethical corporate management and insider trading prevention.

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Whistleblowing mechanism and procedures

Gamania has established a clear whistleblowing mechanism in accordance with its "Procedures for Ethical Management and Guidelines for Conduct". This mechanism includes detailed investigation standard operating procedures, confidentiality principles, and comprehensive whistleblower protection measures. To ensure the confidentiality of reported information, all personnel involved in handling whistleblowing cases are required to sign a written statement, with a commitment to maintaining the anonymity of the whistleblower and the content of the report. The Company is committed to protecting whistleblowers from retaliation or improper treatment due to their whistleblowing.

The units responsible for handling whistleblowing cases are divided based on the subject of the report: External whistleblowing is the responsibility of the Audit Office under the Board of Directors of while the Human Resources Office is responsible for the planning and execution of the internal whistleblowing system. If it is verified that the accused has indeed violated relevant laws and regulations or the Company's ethical corporate management policies and regulations, Gamania will immediately demand that the accused cease the relevant behavior, and appropriate measures should be taken based on the severity of the offense, including but not limited to internal disciplinary actions, reporting to the competent authorities, referring the case to judicial authorities for investigation, or seeking compensation for damages in accordance with the law to safeguard the Company's reputation and rights.

The outcomes of all whistleblowing cases and subsequent review and improvement measures are compiled by the responsible units and reported to the Board of Directors. Related management regulations and information are publicly disclosed on the Company's website. For any related problems, the Company will engage third-party professionals, such as lawyers or certified public accountants, to provide advice on ethical corporate management issues.

Procedure for Handling Accusation Cases

01 step If the reported situation involves general employees, it should be reported to the department head. If the reported situation involves directors or senior executives, it should be reported to independent directors.

02 step The responsible units of the Company and the supervisors or personnel mentioned in the preceding paragraph shall immediately investigate the relevant facts if necessary, provide assistance from legal compliance or other relevant departments.

03 step If it is confirmed that the accused has indeed violated relevant laws and regulations or the Company's ethical corporate management policies and regulations, the accused should be immediately requested to stop the relevant behavior, and appropriate measures should be taken. If necessary, thee case should be reported to the competent authority or transferred to judicial authorities for investigation, or compensation for damages through legal procedures should be sought to safeguard the Company's reputation and rights.

04 step For the acceptance, process and investigation results of the accusation case, written documents should be retained and kept for five years; the documents may be kept in electronic format. Before the expiration of the retention period, if a lawsuit related to the accusation content occurs, the relevant data should be stored until the end of the lawsuit.

05 step After investigation and verification of the accusation case, it is the responsibility of the relevant units of the Company to review the relevant internal control systems and operating procedures propose improvement measures to prevent the recurrence of the same behavior.

Whistleblowing communication channels

Gamania provides publicly transparent and diverse internal and external whistleblowing and complaint channels, available 24 hours a day for employees and stakeholders to communicate and report on organizational operations or commercial conduct. These channels include an anonymous mechanism, to fully safeguard whistleblowers' privacy and rights and prevent any form of retaliation.

	Internal channel		External channel
Applicable to	Employees		All stakeholders
Whistleblowing and communication channels	Workplace unlawful infringement complaint mailbox	995@gamania.com	integrity@gamania.com
	Ethical corporate management incidents	integrity@gamania.com	
	Internal anonymous message board	Gamania Express M	
	Anonymous QA form at the employee meeting		

Penalties

In September 2024, Gamania Shopping was fined NT$400,000 because products sold by a merchant were found to violate the Tobacco Hazards Prevention Act. In response to the penalty, Gamania introduced a content review tool in March 2025 to identify and flag non-compliant content uploaded by users, enabling the Company to promptly monitor products and services offered on the platform and provide users with a safe and reliable service environment. Going forward, Gamania will continue to strengthen its internal audits to reduce operational risks.

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1.3.3 Risk management

Risk Management Framework and Policy

Risk Management Policy

The Company upholds the principle of sustainable operations by establishing, implementing, and maintaining a proactive risk management mechanism. This mechanism enables the Company to continuously monitor internal and external issues and environmental changes, conduct operational impact analyses, and develop effective and flexible response measures. By doing so, the Company aims to reduce the likelihood and impact of risks to within its appetite for risk. This ensures alignment between the risk tolerance levels of all units and the Company's strategic objectives, fulfilling the commitment to uninterrupted business operations. In 2025, no user service interruptions occurred. The Company's risk management system involves the participation of the Board and senior management, ensuring that risk management is aligned with the Company's strategies and objectives. This enables the Company to identify its major risk areas and continuously improve mechanisms for training, performance management, risk assessment, early warning and reporting, and public disclosure, thereby effectively managing operational risks and fostering a strong culture of risk control throughout the Company.

The Company's Risk Management Committee operates under the authority of the Board of Directors. The Chairman of the Board serves as the Chair of the Committee, while the Chief Financial Officer acts as the convener. The Committee is composed of the highest-ranking executives from each department, who serve as risk management committee members. The Committee assigns personnel from each unit as risk management officers and collaborates with relevant personnel from operational units to implement risk management procedures effectively. The Risk Management Committee meets at least twice a year. It is responsible for establishing the Company's risk management policies and framework and formulating corresponding risk management strategies and implementation methods based on industry-specific risk characteristics to enhance the effective operation of risk control mechanisms. The Risk Management Committee also regularly reports to the Board on the implementation and overall effectiveness of the risk management system to ensure that operating units effectively implement the system.

Risk management and response measures

Risk management process

step 01 Risk culture and organization	step 02 Risk Identification	step 03 Risk analysis, measurement, and response	step 04 Risk recording and reporting
1. Collect and reference information on risk organizations and operations from peers or benchmark companies. 2. Amend risk management policies and procedures. 3. Offer risk management education and training.	1. Collect and analyze data for risk identification. 2. Identify potential risk events. 3. Identify existing management countermeasures (response measures) for potential risk events.	1. Establish risk analysis measurement standards and risk tolerance lines. 2. Hold risk assessment workshops. 3. Conduct risk assessments and compile results to generate a risk map. 4. Respond to risks (optimize risk management).	1. Record the risk management process and produce risk management implementation reports. 2. Report annual risk management operations to the governance level.

Risk Management Framework



Note: This structure reflects the Company's organizational operations in 2025. To strengthen the Company's corporate governance mechanisms, the Board resolved in June 2026 to merge the Risk Management Committee into the Audit Committee and make corresponding adjustments to the organizational structure.

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Identified risks and response measures

Through professional judgment and systematic analysis, the Company regularly identifies and assesses risks that could significantly impact operations, finances, or corporate reputation. This serves as a crucial reference for formulating risk countermeasures and allocating resources, thus enabling early planning to reduce potential impacts. Below are the top two identified risks:

Risk	Risk Description	Risk Countermeasures/Risk Management Measures	Monitoring interval
Geopolitical and Other External Risk Events	Escalating global market instability, particularly due to geopolitical conflicts, changes in trade policies, and even public health events (e.g., major epidemics). Failure to strategically predict, assess, and respond could directly or indirectly impact the Company's operations. The two main games currently licensed are from South Korean developers, whose future policy changes may pose risks. Potential impacts influence from mainland China affecting licensing or requests to rename "Taiwan" to "Taiwan, China" potentially undermining consumer identification in Taiwan.	• Maintain close contact with original developers and track potential supply and policy changes in real-time to facilitate early risk response and resource adjustment, especially considering geopolitical impacts on foreign product licensing. • Flexibly adjust contract terms with licensors in response to changes in geopolitical risks as part of the Company's operational strategy. • Regularly assess, maintain, and analyze the impact of international geopolitics, monitor global political and economic developments to stay informed of emerging risks, and formulate and implement response strategies as needed. • Develop business initiatives that differ from traditional game licensing by leveraging proprietary products from the current incubation program, and combine diversified investments to develop various entertainment products to reduce reliance on overseas products and mitigate geopolitical influence. • Conduct market research to understand customer preferences for games and, in addition to the two main Korean online games currently licensed, explore opportunities to license games from developers in different countries and regions. • Develop a Business Continuity Plan (BCP), conduct regular drills, and continuously improve the plan to effectively address operational impacts arising from geopolitical events, natural disasters, major accidents, and severe infectious disease outbreaks.	From time to time (as needed)

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Risk	Risk Description	Risk Countermeasures/Risk Management Measures	Monitoring interval
Risk of Reduced Gameplay Time	The rapid evolution of technology and consumer habits is continuously expanding the new entertainment market. The popularity of other industry types (e.g., TikTok) or new game genres (e.g., VR games) are reshaping users' perceptions and preferences for entertainment value. This could lead to existing customers shifting some of their attention and usage frequency to other forms of entertainment, thereby affecting the "eyeball time" our products can receive.	• Develop casual games with relaxing experience designs that players can enjoy concurrently with streaming video content, providing players with low-operation-burden entertainment, thereby raising users' participation in the Company's products. • Introduce features such as auto-battle and auto-leveling in licensed and in-house-developed games to reduce the burden on players, allowing them to spend time in the game and enjoy the experience with ease. • Actively develop the hidol app on the premise of a "dedicated platform to bring content creators and fans closer". This app utilizes Vyin AI and Vyin Chat (two AI solutions) to create a new tech-driven fan engagement experience, thus increasing fan entertainment and leisure options and creating new revenue streams in the long term.	From time to time (as needed)

Note: Certain risk items (such as the risk of reduced gaming time) appear under both major risks and emerging risks. Based on its professional judgment, the Risk Management Committee has listed these items in both categories in view of the continuing and potential nature of their impact on the Company.

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Emerging risk management

Based on the Company's identification of ten material risks, combined with external environmental analysis and reference to emerging risks identified by benchmark enterprises and peers in the same industry, suggestions from risk-responsible supervisors and personnel have been collected to determine the Company's emerging risks for 2025. Meanwhile, risk mitigation measures are developed and reported to the Risk Management Committee for early planning and response.

Emerging Risk Events	Risk Description	Risk Countermeasures/Risk Management Measures	Monitoring interval
Uncertainty risks caused by AI implementation:	Although the introduction of AI-powered customer service can improve service efficiency and reduce personnel workload, it may also introduce uncertainties, including inaccurate responses, misinterpretation, and limited capabilities in handling complex situations. Failure to properly manage the relevant technologies and application scenarios may adversely affect the customer interaction experience and, in turn, the Company's brand image. In addition, although the introduction of AI-based fraud detection mechanisms can help identify potential fraud patterns and reduce the risk of customer losses, their effectiveness ultimately depends on continuous monitoring and validation.	• There are currently no external regulatory requirements governing AI-related content. However, the ethical use of AI, responsibility for generative content, and the management of application licenses should not fully replace human involvement. The Company must progressively optimize its AI systems to maintain a fair and balanced transition. • Most of Gamania Group's products and feature digital entertainment and multimedia content. All digital content is launched in compliance with the regulatory requirements of the regions where we operate, to minimize the uncertain risks brought by new technologies. Simultaneously, as a platform operator, Gamania advocates that standards regarding responsible content should be formulated to convey the Group's sustainable business philosophy in relation to the digital technology industry, thereby reducing the risk of exposure to inappropriate content. • In 2023, Gamania formally initiated the development of the "Gamania Group Advertising Ethics Policy," becoming the first company in Taiwan's industry to establish advertising-related guidelines specifically for advertisers. The policy also incorporates feedback from the Group's pan-digital entertainment businesses to enhance its applicability and serve as a model for the industry.	From time to time (as needed)
Risk of Reduced Gameplay Time	The rapid evolution of technology and consumer habits is continuously expanding the new entertainment market. The popularity of other industry types (e.g., TikTok) or new game genres (e.g., VR games) are reshaping users' perceptions and preferences for entertainment value. This could lead to existing customers shifting some of their attention and usage frequency to other forms of entertainment, thereby affecting the "eyeball time" our products can receive.	• Develop casual games with relaxing experience designs that players can enjoy concurrently with streaming video content, providing players with low-operation-burden entertainment, thereby raising users' participation in the Company's products. • Introduce features such as auto-battle and auto-leveling in licensed and in-house-developed games to reduce the burden on players, allowing them to spend time in the game and enjoy the experience with ease. • Actively develop the hidol app on the premise of a "dedicated platform to bring content creators and fans closer". This app utilizes Vyin AI and Vyin Chat (two AI solutions) to create a new tech-driven fan engagement experience, thus increasing fan entertainment and leisure options and creating new revenue streams in the long term.	From time to time (as needed)

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Audit system

Gamania continues to build a sound and effectively operating internal control system to strengthen its risk management mechanisms, safeguard the rights and interests of stakeholders, and ensure that all operating activities comply with applicable laws and regulations and meet the needs of the Company's sustainable development.

In terms of internal management, the Company has established an Audit Office, which is an independent unit directly under the Board of Directors and is responsible for carrying out internal audit activities. Through regular audits and special audits conducted as necessary, the Audit Office assists the Board and management in reviewing the design and implementation of the internal control system and provides recommendations for improvement based on audit findings. This enables the Company to continuously optimize its operating processes and management mechanisms and enhance overall corporate governance effectiveness. The Audit Office also regularly reports to the Board and the Audit Committee on the implementation of the annual audit plan and the progress of improvements to internal control deficiencies, serving as an important basis for the continuous improvement of the internal control system.

With respect to external inspections, the Company cooperates with the competent authorities in conducting various inspections and reviews in accordance with applicable laws and regulations and actively implements and follows up on improvements in response to inspection findings. By continuously strengthening its internal control and internal audit systems, the Company further enhances operational transparency and self-management capabilities, reduces operational risks, and safeguards the rights and interests of the Company and its stakeholders.

step 1 Planning
Develop the audit plan for the following year based on the level of risk and submit it to the Board for approval.

step 2 Execution
Conduct audits in accordance with the audit plan and issue written reports and recommendations for improvement based on the audit results.

step 3 Review and improvement
The audited units propose improvement measures based on the audit results, while the Audit Office regularly follows up on the status of improvements and compiles reports.

step 4 Report delivery
Deliver the audit report to the independent directors by the end of the month following completion of the audit.

step 5 Regular reporting
Regularly report to the Board and the Audit Committee on audit implementation and the progress of improvements to identified deficiencies.

step 6 Continuity
Incorporate review comments and audit results into the key priorities of the following year's audit plan and continuously improve audit activities.

Internal control system

To strengthen its internal control and risk management mechanisms, the Company adopts a "Three Lines of Defense" framework. By clearly defining the roles and responsibilities of each line of defense, the Company effectively identifies, controls, and reduces potential risks. Through the division of responsibilities among the three lines of defense, the Company continuously reviews the implementation of its internal control and risk management systems and provides recommendations for improvement as appropriate to ensure the effective operation of the internal control system.

Defense	Accountable department	Method of control	Role and function
First line of defense	All operating units	Each unit identifies and controls risks in its day-to-day operations and conducts self-assessments of internal control.	Establish and implement internal control procedures, identify and manage various risks, and promptly take appropriate response measures.
Second line of defense	Risk management and compliance units	Assist each unit in implementing risk management through the establishment of systems and management mechanisms, and conduct oversight and assessments.	Plan risk management policies and systems and, from an overall perspective, oversee and assist each unit to ensure the effective operation of risk and control mechanisms.
Third line of defense	Internal audit	Conduct audits independently and objectively in accordance with risk-based principles and report to the Board.	Audit and assess the design and effectiveness of the internal control system, confirm the effectiveness of risk management and control mechanisms, and provide recommendations for improvement.

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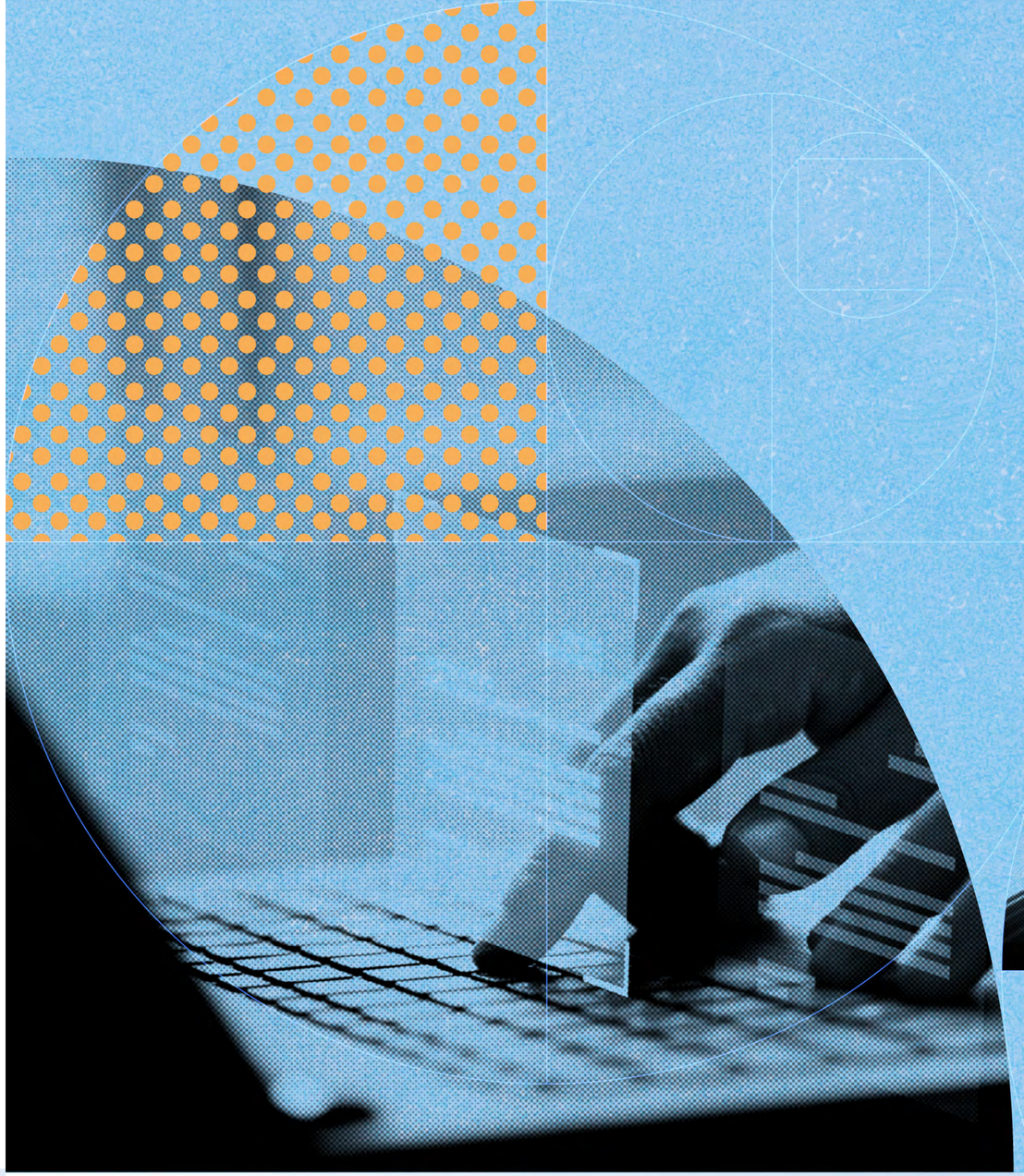
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2.1 Innovation investment and patents

2.1.1 Innovation investment and research and development

Innovative development outcomes

R&D strategy

Gamania continues to place consumer needs and market trends at the core of its operating decisions. Through strategic coordination and resource integration among the Group's various business groups, it systematically advances innovation in operations and management. In terms of its R&D strategy, Gamania focuses on building an IP and content ecosystem capable of long-term development. It invests in the deeper development of its proprietary IP and in cross-platform and cross-sector pan-entertainment content to create social platforms aligned with the needs and culture of a new generation of consumers. In terms of product and technology development, in addition to continuing to invest in R&D for mobile games and mobile lifestyle applications, Gamania has gradually expanded into cloud applications and information security technologies to meet the growing scale of its digital services and the needs of information security governance. In response to the rapid development of artificial intelligence, Gamania has also accelerated the adoption and application of AI technologies in recent years. Its B2B AI business solution, "Vyin AI," uses a controllable AI hub to enhance the processing of unstructured data and reduce the risk of AI hallucinations through workflow and knowledge mechanisms. It is now being progressively deployed across multiple real-world application scenarios. Looking ahead, Gamania will continue to assess and expand the depth of its AI applications as it advances toward its long-term goal of becoming a full-ecosystem internet entertainment enterprise.

Innovation R&D investment



Areas of Investment

AI applications		• Use an intelligent hub as the underlying system layer to provide stable text and voice interaction services while keeping hallucination risks under control. Gamania also works with strategic partners to jointly develop companion robots for older adults, integrating natural language understanding, proactive risk detection, and lifelike voice technologies to steadily expand the application of AI in home and eldercare settings. • Combine large-scale data processing and contextual understanding capabilities to provide the most appropriate product or service recommendations, helping enterprises build a measurable and optimizable closed loop of operational data. • Invest in technologies such as voice cloning, style transfer, and virtual humans. Through highly realistic voiceprint and image generation, extend the scope of AI applications to marketing technology and physical settings, creating digital interaction experiences with a human touch.
Innovative IP development		• Continue to deepen the Group's cross-sector IP adaptation strategy, spanning diverse formats including novels, music, comics, film, and television, while placing original content at the core to extend the value of its IP. • Cultivate creative talent through the Rising Star Project and creator workshops, support diverse works by emerging creators, and introduce AI application courses to strengthen creators' professional capabilities. These efforts also enable the same core IP to be extended more efficiently across diverse media, including games, animation, comics, and novels, strengthening its long-term value and commercial potential while building creative and talent momentum for the long-term development of IP.
Innovative and diversified management	Game development	• Fully integrate AI tools and workflows into every stage of game development to realize a truly "AI-Native development model." From early-stage concept development, worldbuilding, character design, and scriptwriting, through mid-stage art generation, programming assistance, scene building, and level design, to late-stage quality testing, multilingual localization, and post-launch operational optimization, AI-assisted development is applied throughout the process to enhance overall production efficiency and product competitiveness. • Develop and integrate a range of innovative AI applications for different game genres and functional needs, taking AI beyond its role as a behind-the-scenes support tool and bringing it to the forefront as a core component of game content and experiences. • Deeply integrate AI capabilities at the Unity game engine level, enabling development teams to directly access AI capabilities within the engine in a more intuitive and efficient manner.
	Technology R&D	• Conduct player behavior analysis for "Lineage M" and use real-time cross-comparison and data integration mechanisms to help the operations team gain more timely insights into player behavior and key decision-making signals. • Independently develop high-performance Instant Messaging (IM) technology, enabling the Group's internal business units and external enterprise customers to rapidly introduce communication services and management backends, and promoting the scalable application of core technologies through a platform-based approach. • Strengthen overall development consistency by establishing a Group-level technology-sharing system and introducing unified development tools, while implementing information security risk management and control requirements.
	Innovation investment	• Invest in "Atom Boyz II," produced by TPOP Entertainment, strengthening the core capabilities of the original IP value chain and marking a milestone in Gamania's transformation from a leader in games to a leader in the pan-entertainment ecosystem.

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2.1.2 Patents and intellectual property rights

Patent strategies and objectives

Patent strategy

Gamania constantly pursues R&D innovation, allocates necessary R&D resources based on operational goals, and has established an IP Management Plan. This plan aims to systematically promote the identification, protection, and utilization of relevant assets, reduce risks arising from infringement or non-compliance. A robust IP management system helps reduce potential operational risks and management costs, enhances R&D efficiency, boosts overall corporate competitiveness, and consequently strengthens the Company's position in the industry.



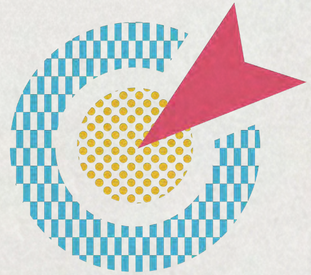
Patent objectives

The Company regularly submits its Management Plan for Intellectual Property Rights to the Board of Directors every year; the latest submission date was November 6, 2025. In terms of IP management, the Company set two key objectives for 2025 ▶

Strengthen employees awareness of intellectual property protection

2025 Outcomes	2026 Target
Two courses were offered: ● Patent Concepts ● TIPS A total of 146 employees completed both courses, with a total course duration of 1 hour.	Continue to plan and conduct training to deepen employees' understanding and knowledge of intellectual property rights, with the aim of effectively protecting the Group's intellectual property rights internally and reducing the risk of infringement externally.

Refining the IP management system

2025 Outcomes	2026 Target
● Preparations for the gradual introduction of the Taiwan Intellectual Property Management System (TIPS) began in 2024. The system was formally introduced in 2025, and the Company obtained TIPS Class A Certification in Q4 2025. The certificate is valid from December 31, 2025 to December 31, 2026. The only company in the industry to obtain the certification during the year. ● Intellectual property-related rules and systems were consolidated on a single platform, making them easier for employees to access and consult and providing access to relevant training resources. ● At the same time, access controls and document sensitivity labeling were implemented to prevent the leakage of important confidential information.	Continue to improve the Company's intellectual property rights management system, advance the internal intellectual property rights management system, and maintain the Company's TIPS certification. 

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Basic Intellectual Property Rights Policy

In the rapidly evolving digital entertainment landscape, patents have become a critical asset for protecting innovation and maintaining market competitiveness in the gaming industry. In the game industry in particular, in addition to system architecture, innovative gameplay, interface design, and other elements are intellectual property that rely heavily on creativity and technology and therefore urgently require protection through the patent system to prevent plagiarism and infringement. To properly utilize and protect the Company's intellectual property, the Company has established the "Basic Intellectual Property Rights Policy" and formulated intellectual property rights strategies to reduce operational risks, increase corporate profitability, and attain an industry-leading position, while effectively avoiding legal risks and economic losses arising from infringement. Beginning in 2025, Gamania prioritized the transformation and upgrading of key patent-related systems into the "TIPS Intellectual Property Management Manual," which complies with TIPS Class A certification standards, in order to protect the Company's intellectual property rights to a higher standard.

Strategies → **Policy**

Reducing operating costs and risks	Regulations for Utilization of Intellectual Property Legal Resources	Sharing information and resources to reduce legal costs.
	Regulations for Protection of Intellectual Property	Protecting intellectual property from infringement and avoiding infringement upon others to effectively control the occurrence of risks and mitigate damages.
	Regulations for Trademark Management of Self-made Products	Clarifying the ownership of trademark rights to avoid waste of efforts due to repeated trademark registrations within the Group.
	Regulations for Trademark Management of Distributed Products	Starting the trademark management process upon knowing that the Company is going to be the agent for a game, to avoid further operational troubles resulting from malicious preemptive trademark registration in authorized regions.
	Regulations for Intellectual Property Audit	Supervising and implementing various intellectual property regulations through audits to ensure that strategic objectives are achieved.
Improving corporate profitability	Regulations for Patent Management	Managing the Group's patent contents to accumulate profitable intellectual (intangible) assets for the Group.
	Regulations for Copyright Management	Managing the Group's creation contents to accumulate intellectual (intangible) assets for the Group.
	Regulations for Utilization of Intellectual Property	Making full use of the accumulated intellectual assets of the Group in various ways to increase profitability.
Achieving industry leadership	Regulations for Intellectual Property Incentives	Promoting the Group's R&D and creative capabilities and qualities, and accumulating as well as increasing competitive strengths through incentives, to achieve industry leadership in a stepwise manner.
	Regulations for Patent Management	Effectively managing the Group's internal capabilities and resources of patent R&D to raise the threshold for competition.

Note: Patent-related provisions under the "Regulations for Utilization of Intellectual Property," "Regulations for Protection of Intellectual Property," "Regulations for Patent Management," and "Regulations for Intellectual Property Incentives" have all been integrated into the "TIPS Intellectual Property Management Manual."

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2.1.3 Patent achievements

Innovation patent application

Patent R&D strategy

Gamania continuously strengthens its IP portfolio, and views patents as a tangible manifestation of product competitiveness and R&D achievements. The Company's patent R&D strategy is centered on the development of its product lines, with patent applications filed for key technologies to ensure that its capacity for innovation is transformed into a long-term competitive advantage for Gamania. In recent years, Gamania has focused its R&D efforts on areas such as AI interaction technologies, big data analytics, and immersive social experiences, closely aligning its development with future trends and technological advancements and laying the technical foundation for emerging platform applications beyond games.

Patent R&D application results

Gamania's current number of patents not only exceeds the industry average in the gaming industry but has also achieved an average growth rate of 3.05% over the past three years, close to the 3.57% average of major international companies, demonstrating the steady accumulation of Gamania's technological innovation capabilities. Through its continued development of the patent portfolio, the Company is gradually strengthening protection for its proprietary technologies and building competitive moats in key areas.

Patent count over the years

The Company is aware of what patents strategically mean to the Company's long-term development and brand value, and actively invests in R&D and innovation to protect the results. In response to generational trends, Gamania has further invested in AI, big data, and social technologies since 2022. Of the 47 patent applications filed between 2022 and 2025, 19 related to the aforementioned technologies, of which 14 have been granted. In the future, the Company will continue to strengthen R&D investment and technological innovation and actively acquire domestic patent rights to further enhance overall market competitiveness.

Patent Statistics

Year	Number of patents	Cumulative total number of the Group patents
2022	29	165
2023	0	165
2024	8	173
2025	10	183



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2.2 Innovation achievements

2.2.1 AI applications

As the global wave of AI drives digital transformation, Gamania Group identified the key challenges faced by enterprises in adopting AI during its own strategic transformation. In 2024, it therefore established the "AI Innovation Lab" to actively develop cutting-edge technologies and expand into international markets. Through the launch of its innovative enterprise AI brand, "Vyin AI," Gamania is committed to providing reliable solutions and building a digitally competitive future with sustainable competitiveness. In 2025, Vyin AI officially moved from the technology R&D stage into the stage of "commercial deployment and social implementation." To address the "uncontrollable reasoning" and "hallucination risks" commonly encountered by enterprises when adopting generative AI, Vyin AI established "Controllability × Real-Time Responsiveness × Effectiveness" as its core strategy.

With its independently developed "Five-Hub Architecture" serving as the underlying intelligent brain and combined with structured industry knowledge, Vyin AI fundamentally ensures a high degree of predictability and verifiability in AI service outputs, providing enterprises and consumers with safe, stable, and responsible AI solutions. Gamania Group will continue to uphold the core principles of "digital responsibility" and "safety and controllability" as it steadily expands the application of AI technologies across more industries and settings.



Vyin AI Core Technologies and Application Services

Vyin AI solutions provide AI services that enterprises can flexibly deploy. We transform our independently developed technologies into concrete business and social solutions, focusing on the following three major areas of application:

Intelligent Customer Service and Voice Interaction
(Chatbot &Voicebot)

Using an intelligent hub as the underlying architecture, provide highly stable text and voice interactions with controllable hallucination risks. In 2025, Vyin AI successfully helped a renowned hotel introduce automated text consultation services in five languages, along with an intelligent management backend that enables customers to independently conduct report analysis and content optimization, significantly improving the efficiency of operational decision-making. At the same time, Vyin AI worked with a strategic partner to develop a companion robot for older adults that integrates natural language understanding, proactive risk detection, and highly lifelike voice technologies, steadily expanding AI services into home and eldercare settings.

Precision Recommendation Services
(Recommendation)

By combining large-scale data processing with contextual understanding capabilities, the system can analyze user needs in real time through multi-turn, two-way interactions and provide the most appropriate product or service recommendations, helping enterprises build a measurable and optimizable closed loop of operational data.

Virtual Generation Technologies
(Generative AI & Virtual Human)

Cover technologies including voice cloning, style transfer, and virtual humans. Through highly realistic voiceprint and image generation, extend AI applications into marketing technology and physical settings and, while ensuring brand safety, create digital interaction experiences with a human touch for the public.

After completing AI application exploration and technical validation across multiple industries and scenarios in the first half of 2025, Vyin AI gradually narrowed its development focus in the second half of the year to two core areas: "voice interaction" and "robot AI brains." By integrating semantic understanding, real-time reasoning, voice processing, and system integration capabilities, Vyin AI continues to strengthen the controllability, real-time responsiveness, and integration of AI in real-world interactive scenarios. It is also further advancing the deployment of these technologies in customer service, retail, smart care, robotics applications, and other settings, establishing a core foundation for future productization and expansion at scale.

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AI Application Scenarios

Building on the AI core technologies and combined applications described above, Gamania has further deployed these capabilities in specific operational and service scenarios, advancing AI from experimental applications toward scalable commercial deployment. By focusing on key areas such as physical interaction and decision support, Vyin AI continues to validate the effectiveness of its technologies in real-world operations and deepen the development of intelligent services, robotics applications, and cross-setting integration.

Text-Based Customer Service Chatbot

Gamania introduced the Group's independently developed AI customer service solution, Vyin Chatbot, to establish an AI-centered intelligent service collaboration model and reshape the structure of customer service operations. Through a tiered service mechanism under which "AI handles requests first and humans take over exceptions," Gamania effectively improves service efficiency and consistency, optimizes workforce allocation, and gradually transforms customer service operations from a labor-intensive model into a scalable intelligent service model.

In actual service operations, AI primarily handles high-frequency, standardized customer inquiries and provides immediate and consistent responses. Human customer service personnel focus on complex verification, customer complaint handling, and judgment in exceptional situations, further strengthening overall service quality and responsiveness. To ensure service stability and risk control, Vyin AI applies the technical core of "controllable hallucinations, controllable risks, and controllable processes." Structured industry knowledge is used to ensure safe and zero-risk responses, while support for third-party API integration enables seamless integration with existing systems. At the same time, AI-assisted text-generation tools and a confidence-assessment mechanism have been introduced into human customer service processes to support response quality control. This reduces variation in human judgment, improves overall response accuracy and service consistency, and strengthens the standardization and traceability of service processes.

AI can currently handle nearly 50% of standardized question types, effectively reducing the volume of repetitive cases and shortening the average response time for simple cases from approximately 8 minutes to within 2 minutes. Approximately 130,000 automated-response conversations were recorded during 2025, with an autonomous resolution rate of 97% (up 1% year on year), demonstrating the continued maturation of AI in handling standardized questions. Across all channels, approximately 47% of service requests (up 12% year on year) can be handled within 2 minutes, effectively distributing service pressure during peak periods and enhancing overall service resilience. At the same time, human resources are gradually being redirected toward higher-value service activities, strengthening the ability to handle complex issues and further improving overall service effectiveness and customer experience. Through collaboration between AI customer service and human agents, the Company continues to improve the timeliness and consistency of its services. The average first response time was shortened by 71% (from 24 hours to 7 hours), while live customer service satisfaction remained stable at above 94% throughout the year. AI customer service not only improves service efficiency but also effectively reduces waiting times and communication gaps, further strengthening customer trust in and loyalty to the brand.

In addition to its use within the Group, the Vyin AI text-based customer service chatbot has also been successfully introduced at a renowned hotel, providing automated text-based customer service in five languages. The system not only handles travelers' inquiries in real time, but also features an intelligent Chatbot management backend. Through this backend, the customer can independently conduct report analysis and content optimization (continuous self-learning and optimization), significantly improving operational decision-making efficiency and the timeliness of information updates.

1
Approximately 130,000 automated-response conversations during the year, with an autonomous resolution rate of 97% (up 1% year on year)

2
Approximately 47% of service requests across all channels (up 12% year on year) are handled within 2 minutes

3
Average first response time shortened by 71% (from 24 hours to 7 hours), with live customer service satisfaction remaining stable at above 94% throughout the year

Robot Software Upgrade

Amid the wave of generative AI, many enterprises have attempted to adopt AI, yet most projects remain at the Proof of Concept (PoC) stage and have difficulty translating into tangible operational value. After conducting an in-depth examination of the physical robotics market, Gamania identified two major gaps in application. The first is interaction that lacks a "human touch" (users have difficulty interrupting, and the system lacks contextual understanding). The second is that interaction remains limited to passive question-and-answer exchanges and cannot effectively guide business decisions or service experiences. Vyin AI is therefore committed to combining an "intelligent conversational hub" with a "precision recommendation system," upgrading AI from a standalone conversational tool into a decision-making brain capable of creating two-way interactions and a closed business loop.

During the development process, the team's greatest challenge was the black-box-like, uncontrollable reasoning mechanism of Large Language Models (LLMs), which can easily give rise to hallucinations and brand risks. In addition, traditional AI voice-processing and Retrieval-Augmented Generation (RAG) pipelines often take 5 to 8 seconds and can exceed 13 seconds when a recommendation system is added, severely affecting the user experience. To address this pain point, the team combined its independently developed "Five-Hub Architecture" with structured industry knowledge to fundamentally ensure the predictability of outputs and brand safety. Through flexible collaboration between large and small models and end-to-end engineering optimization, the team also successfully overcame the bottleneck of balancing speed with comprehension.

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The core architecture of Vyin AI robots is built on two foundations: "controllability" and "real-time responsiveness." Compared with existing technologies on the market, Gamania achieved three representative breakthroughs and successfully created an ultra-low-latency, real-time experience:

1. Significantly reduced voice response latency to within 2.5 seconds, achieving response speeds close to those of a real person.

2. Nonlinear Conversational Flexibility: Multi-turn semantic understanding enables users to interrupt midway through a conversation or freely switch topics, breaking away from the rigid, linear conversational framework of traditional robots.

3. Real-Time Precision Recommendations: Support real-time retrieval across tens of millions of products and knowledge items and can complete contextual analysis and recommendations within 0.5 seconds, transforming interactions into data assets with measurable outcomes.

Gilee AI Home Companion Robot

As Taiwan entered a super-aged society in 2025, shortages in the long-term care workforce and uneven care quality became increasingly serious. In response to the needs of eldercare, Gamania has actively applied AI technologies to smart care and joined forces with its strategic partner, NUWA Robotics, to launch "Gilee," a companion robot for older adults. This Made-in-Taiwan (MIT) innovation combines Vyin AI's controllable intelligent brain with NUWA Robotics' humanoid interaction design, taking companionship beyond conversation and transforming the robot into a caring partner that safeguards the emotional well-being, health, and safety of older adults. The application not only integrates Vyin AI's natural language understanding and proactive risk detection technologies but also features a health knowledge Q&A function provided by the National Taiwan University Hospital Hsinchu Branch. In addition, highly realistic AI voice-mimicking technology can generate family members' voices to read letters aloud to older adults. Through hallucination-free companion conversations and emotion detection mechanisms, the robot provides a technology solution with a human touch for an aging society.



Gilee Application Scenarios

When an older adult says, "My chest feels tight, and I am short of breath," Gilee can immediately express concern, provide professional health advice, and notify family members at the same time.

When suspected fraud is encountered, Gilee issues a warning and recommends calling the 165 Anti-Fraud Hotline or contacting the user's children, providing immediate, two-way protection.

Gilee Experience Feedback

Li, Tsung-Yung, General Manager of Chunghwa Senior Care Corporation, and his team commented: "Gilee's appearance is appealing. In particular, its voice-mimicking message function allows older adults to hear their family members' voices and feel cared for. This is a very important design."

2025 Outcomes

Made its first public appearance at Cares Expo Taipei 2025, with on-site interactive experiences available to visitors.

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Cultural Creation and Operational Support

Beyond developing Vyin AI solutions, Gamania is actively exploring the potential of AI technology in cultural creation. By integrating AI into the ACGN domains, Gamania aims to not only enhance creators' efficiency but also transform user experiences, enabling more personalized and diverse creation approaches. Gamania plans to integrate AI Agent concepts into the following areas to promote innovation in the ACGN field.

Plot Creation Agent

It assists creators in quickly developing stories and guides plot development, character interaction, and dialogue design. It enables AI to automatically optimize content, provide style adjustments, plot branching, and cultural adaptation; and supports multimedia creation, enabling the efficient creation of unique stories.

Manga Design Agent

It automatically generates storyboards, scene designs, and character interactions; provides suggestions for panel composition based on plot requirements; and helps creators quickly complete sketches, background designs, and detailed drawings. It also assists in adjusting character poses, facial expressions, and art style, making the manga creation process smoother and more efficient.

Game Interaction Agent

For game development, the agent can support intelligent game level design, character interactions, and challenge system generation, while optimizing game content based on player behavior and feedback to enhance interactivity and immersion. It also integrates innovative applications such as AI NPCs, AI bosses, mission and level generation, and testing agents, advancing AI from a supporting role in development to a core component of game content and experiences.

Furthermore, Gamania leverages AI to expand its applications in operations:

Game Testing Agent

It performs automated game testing, including functional testing, performance testing, and debugging; quickly identifies and reports errors, verifies compliance with design requirements; and allows for test process adjustments, thus reducing manual testing time and costs and ensuring game quality, fluidity, and stability.

Project Management Agent

It enables real-time monitoring of project progress and produces progress reports based on task completion; issues early risk warnings to Project Managers (PMs) promptly. If project delays, resource shortages, or other potential issues are detected, AI proposes adjustment suggestions to help PMs address risks in advance. AI can also automate a large number of management tasks, thus reducing the Company's reliance on manual labor and lowering human resource costs. This allows teams to dedicate more energy to innovation and core business.

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2.2.2 Innovative IP development

In 2025, Gamania continued to promote the cross-sector application and commercialization of IP, connecting comics, novels, games, film and television, brand collaborations, and other fields to establish more flexible models for content application and collaboration. Original stories were extended into diverse scenarios, including film and television adaptations, crossovers with music, and merchandise, expanding the influence of IP content among younger generations and in the digital entertainment market. In terms of international development, Gamania also actively expanded licensing collaborations and successfully brought original comics to overseas markets, enhancing the international visibility and commercial value of its creative content. By building a sound cross-sector ecosystem, Gamania continues to provide a platform for the commercialization of creative talent in Taiwan, support the sustainable development of cultural content, and drive the momentum of Taiwan's original creations onto the international stage.

Two major IP incubation programs

Program name	Program content
Team Music Project!	In collaboration with the Taipei Music Center, this project aims to establish a complete resource network for musicians through various forms of support, including promotional resources, performance opportunities, and monetary awards. It also leverages AI technology to assist musicians with marketing, promotion, and fan engagement.
Cultural and Creative Leader	Expanding into the graphic arts industry, this project establishes a graphic IP incubation initiative. Currently, hundreds of creators have joined. It provides practical resources to creators through diverse methods, including course training, brand matching, and promotional exposure. Simultaneously, it handles image licensing negotiations for various IPs.

Three major original content projects

Aspect	2025 Outcomes
Cross-sector adaptation	● Original BL novel "HowHow's Journey into the BL Realm" ● Third installment of the music project "See What You Hear" ● Game prequel comic "Nine Sols: The Way of Lear" ● Screen adaptation comic "Fragrance of the First Flower: the Fragrance Remains"
Rising Star Project	● A total of 21 Rising Star works were selected through the creator platform for promotion.
Talent training	● Two creator workshops were held: ■ Online Course - Tseng, Chien-Hua: "Your Creative Partner: The AI Comics Assistant Gets an Upgrade!" ■ In-Person Course - Chu, Yu-Hsun: "A Guide to Writing Fiction in the AI Era"

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《Jie Yuan Jin》
Interactive Reality Show

Taiwan's first reality show hosted by an AI virtual idol, "Jie Yuan Jin," officially premiered on November 1, 2025, and was released simultaneously on the official YouTube channels of "Miya Qiyuan" and "PILI Taiwan." The show is hosted by Gamania Group's AI virtual idol, the "Temple Maiden - Miya Qiyuan" (nicknamed Xiao Yuan). Centered on "one-day job experiences," the program takes viewers into a diverse range of fields, including comics, fortune-telling, urban legends, and music.

The program is co-produced by Gamania and PILI International Multimedia under a division of responsibilities in which "Gamania leads on technology, while PILI leads on content and culture." Gamania Group's Original Content Center leads the development of the technology and virtual character, including the G Studio virtual production studio, mobile interactive devices, and other technologies integrating virtual and physical experiences. PILI serves as the producer of "Jie Yuan Jin" and is responsible for program production, narrative, and cultural supervision, with the aim of creating a new type of program that combines "technology + culture." PILI further views the collaboration as "a continuation of Taiwan's original creative spirit in the digital age." Through the AI virtual idol, it hopes to expand the ways in which traditional culture and digital entertainment can be integrated and demonstrate a practical path for "using technology to amplify, rather than replace, traditional culture."

A key highlight of "Jie Yuan Jin" is its mechanism for directing audiences to and amplifying cultural IP. The online program connects with the MOJOIN webtoon "The Reborn Fat Sheep" and features crossovers with PILI characters Su, Huan-Jen and Tan, Wu-Yu. Combined with Xiao Yuan's character setting as "Mazu's goddaughter," featuring a tsundere, sharp-tongued yet adorable personality, the program brings the character emotionally closer to audiences and puts cross-sector IP integration and amplification into practice. At the same time, offline participation in events

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2.2.3 Innovative and diversified management

Diversified Gamania

Vision and Strategy for Diversified Operations

For many years, Gamania has primarily been perceived as a company in the game industry. In recent years, however, the Group has actively pursued a diversified business transformation, integrating three major development pillars: licensed operations, in-house development, and technology applications, thereby strengthening its overall competitive advantages. In licensed operations, Gamania uses big data analytics to deepen collaboration with original developers and combines localized marketing with community amplification capabilities to improve product operating effectiveness and highlight Gamania's strategic value as a licensed operator. In in-house development, Gamania applies its many years of game operations experience to product planning and continues to expand its game operations footprint by drawing on its accumulated overseas marketing and market experience. At the same time, Gamania actively keeps pace with technological trends by introducing AI agents and big data technologies to improve operational efficiency and capacity, create more flexible, in-depth localized service value, and support long-term, diversified growth and sustainable operations.

Gamania Group adopts a dual-track business strategy of "internal R&D incubation" and "external strategic expansion" to drive digital innovation and upgrade industry value. Internally, we encourage technological innovation and provide entrepreneurial resources to transform R&D achievements into commercially competitive products. Externally, by strategically obtaining certifications from international cloud platforms (such as AWS and GCP), we accelerate the productization of key technologies and extend our service reach from Taiwan to international markets such as Southeast Asia, strengthening the Group's technological resilience and industry-leading position over the medium to long term.



Results of Diversified Operations

Key focus areas	2025 Outcomes
Game operations	• Launched Gamania's second cross-platform MMORPG, "Tree of Savior M," continuing to expand its player base across Taiwan, Hong Kong, and Macau. • "MapleStory (New)" introduced its first new character class update in two and a half years in December, setting a new all-time high for point consumption in the month. • Leveraged experience from previous in-house development projects to develop a new in-house roguelike mobile game.
Technology R&D	• Based on the dynamic tagging patent, the development and deployment of the operations backend for "Lineage M" was completed. By extending daily tagging logic to player behavior and conducting cross-comparisons, the operations team can gain more timely visibility into key player movements. • Independently developed a high-performance Instant Messaging (IM) Software Development Kit (SDK) with the stability required to support high-concurrency demands, transforming the Group's core technology into an underlying communications backbone for an internationally competitive Software as a Service (SaaS) offering. • Through a standardized SaaS service model, enable the Group's business units and external enterprise customers to rapidly introduce and deploy IM technology and its management backend, achieving scalable use of technology resources. Without the need to write code, users can directly and easily adjust customization requirements through the management interface, lowering technical barriers for business partners and improving operational effectiveness. • Implemented information security risk control requirements by establishing a Group-wide technology-sharing mechanism and introducing unified development tools.
AI applications	• Use big data on historical fraud patterns combined with AI-powered automated early-warning technologies to monitor potentially high-risk accounts in advance, with an accuracy rate of over 60%. • Use AI to analyze daily customer service data, summarize key points, and extract key issues, helping the operations team maintain an overall view of day-to-day operations and identify potential risks at an early stage. Analyze data trends to help assess the extent of the impact of issues and support decision-making, while simultaneously reviewing data across all products to effectively assess impacts among different services and shift from reactive response to proactive management. • Develop AI assistants covering two types of services, user activity data and external intelligence, to help operations personnel integrate internal and external data and make comprehensive assessments of daily changes within the game ecosystem and the market. Use AI-powered conversational queries to conduct in-depth analysis and generate insights, improving the operations team's overall visibility. • Use AI agents to cross-analyze positive and negative sentiment relating to users and competitors across disparate platforms (transaction websites, game forums, social media, video platforms, etc.), enabling the operations team to monitor product developments in real time and support decisions on product strategy. • Upgrade the traditional one-way command model into a two-way conversational interaction system. Through humanized and personalized game experiences, enhance the immersion of digital content and strengthen user engagement and retention.

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Innovation investment

Through diversified investments, Gamania advances its responsibility for digital innovation. In addition to serving as a provider of capital, it is committed to playing the role of an aggregator of digital resources and lifestyle value. Through strategic investments in forward-looking technology startups, local cultural and creative IP, and aesthetic lifestyle brands that integrate virtual and physical experiences, Gamania has successfully extended the boundaries of its services from virtual entertainment into users' physical lives. In addition, we help startup teams, creators, and brands connect with the market and combine AI with big data analytics to jointly explore forward-looking fields, shortening the commercialization cycle for innovation. This strategy not only strengthens the Group's competitive advantages in the "pan-entertainment digital lifestyle ecosystem" but also puts into practice its social responsibility to drive industry upgrading and promote the sustainable development of diverse talent.

In 2025, "Atom Boyz II," produced by TPOP Entertainment, in which Gamania Group has made a strategic investment, won the "Best Entertainment Show" award at the 60th Golden Bell Awards for its outstanding production standards and innovative idol development model. This landmark honor not only recognizes the Group's extensive development of film and television content, but also symbolizes Gamania's successful expansion beyond the boundaries of the game industry. It demonstrates the Group's core capabilities in empowering the original IP value chain and marks a milestone in its transformation from a leader in games to a leader in the pan-entertainment ecosystem.



Through the innovative operations of TPOP Entertainment, the Group has successfully connected digital content, community interaction, and physical business opportunities. This has not only brought new momentum to Taiwan's entertainment industry but also demonstrated the Group's deep capabilities in developing iconic original cultural IP. Looking ahead, Gamania Group will continue to deepen its strategic development in the entertainment industry:

Technology Enablement

Use digital platforms and AI technologies to expand diverse collaborations with artists and programs.

Talent Development

Support a new generation of creators and idol groups and build a highly interactive and sustainable content ecosystem.

Shared Industry Prosperity

Continue to promote cross-sector integration and realize the long-term vision of coexistence and shared prosperity in the digital content industry.

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2.3 Information Security

2.3.1 Information Security Management

Information Security Policy

The Company has established the "Group Information Security Policy," which is approved by the CEO and serves as the guideline for the Group's establishment of information security and network security management systems and procedures, as well as information and communication management related to computer system hardware and software. The policy aims to ensure the confidentiality, integrity, and availability of the Company's important information. At the same time, the Group complies with the "Guidelines for Information and Communication Security Control of TWSE/TPEx Listed Companies" and continuously reviews and revises the Group's information and communication security policy in accordance with ISO/IEC 27001 requirements. The main contents of the policy include regularly assessing and reviewing the information security management system; continuously receiving internal and external threat intelligence and conducting risk assessments and testing; requiring all employees to comply with relevant requirements and immediately report information security incidents; conducting security assessments of third-party business partners; and incorporating information protection clauses into contracts.

In addition to internal security protection, Gamania continues to pay close attention to supply chain security. With respect to supplier management for information operations security, the Company has added security requirements for important or critical suppliers to its existing management framework for outsourced information operations. Where outsourced operations involve cross-border transfers of personal data, they must be handled in accordance with the Group's "Personal Data File Security Maintenance Plan" and "Personal Data File System Equipment and Audit Trail Security Maintenance Plan."

In terms of network security management, the Company expressly requires the use of necessary protective measures when establishing environments, including firewall segregation, network segmentation, secure channel access design and planning, encrypted communication protocols, intrusion detection, and attack blocking mechanisms. Websites that provide external services undergo relevant security testing on a regular or ad hoc basis (such as information security health checks, vulnerability scans, and penetration tests), and identified vulnerabilities are remediated. The Group places its core systems and services under information and communication security threat detection and management through a Security Operations Center (SOC), providing continuous 24/7 real-time monitoring and proactively blocking external intrusions when necessary. The Group has also introduced external information security rating tools to understand externally exposed risks and remediate vulnerabilities.

Information Security Organizational Structure

The "Group Information Security Management Committee" (hereinafter referred to as the "Information Security Committee") is the highest guiding organization for the Company's information security. The Group's Chairman and CEO serve as the top supervisor. Since the Company's establishment, the Chairman has possessed extensive experience in information security governance and also serves as the representative of Gamania CloudForce, a cybersecurity company under the Group. This role involves comprehensively supervising and reviewing the implementation of various information security management measures, to fully demonstrate the Group's great emphasis on and support for its cybersecurity system. The Committee comprises designated personnel appointed by each department, with members ranging from heads of functions to division-level managers. The Company has also established the position of "Chief Information Security Officer (CISO)," with a division-level unit under the Information Services Division coordinating the management of information and communication security matters. In addition, a professional information security technical team is engaged to assist in providing various information security services. In 2025, the committee convened twice, chaired by the Group's CEO. These meetings comprehensively reviewed and made decisions on the implementation of the information security management system, operational risk assessment, cybersecurity project progress, and response strategies, to ensure alignment between information security strategies and operational needs. Under the guidance of the Group's operational strategies and government laws and regulations, the committee is responsible for formulating the overall information security policy, promoting security protection measures, patching system vulnerabilities, monitoring abnormal incidents, and responding to major events.

Gamania has fully implemented the PDCA management cycle (Plan - Planning and Assessment, Do - Design and Implementation, Check - Review and Audit, Act - Review and Improvement) to ensure consistency between what is said, documented, and done in the risk management system. With continuous improvement at its core, the cycle enhances the security and resilience of operations and services. Through a comprehensive cyclical framework of risk assessment, rolling policy revisions, protective infrastructure development, monitoring management, and vulnerability patching, we continuously track the latest information security trends. This allows us to flexibly adapt to different information service models, operating environments, and regulatory requirements, thus ensuring that our information systems and network services operate stably within controllable risk tolerances.

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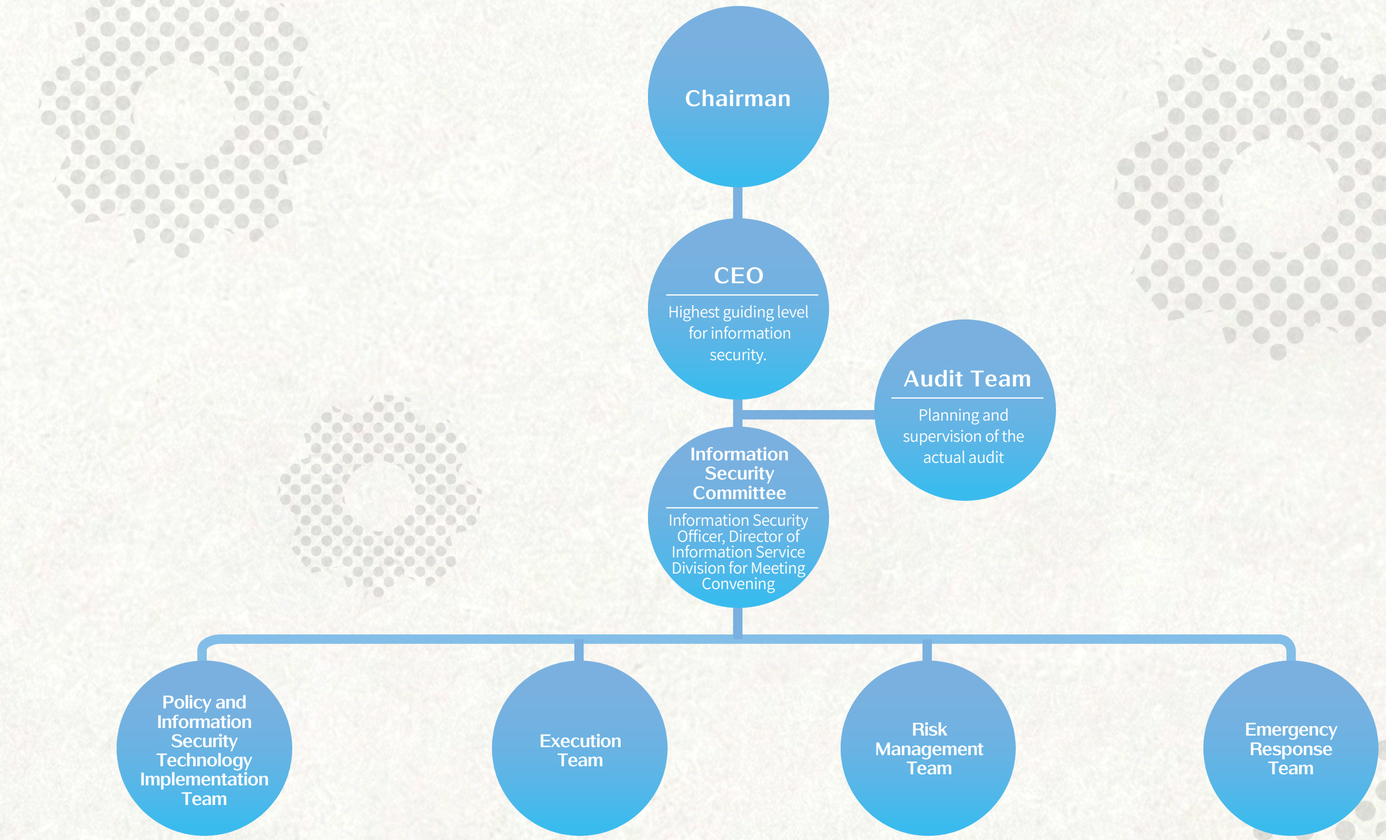
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To enhance cybersecurity governance and execution effectiveness, the Group has established various functional teams under the Information Security Committee, including the Policy and Information Security Technology Promotion Team, Executive Team, Audit Team, Risk Team, and Emergency Response Team. The "Group Information Security Organization Management Regulations" clearly define the responsibilities and authorities of each team to continuously advance information and communication security matters and provide feedback on security management indicators for information security governance. The teams work together and complement one another. The detailed division of responsibilities is shown in the figure below. At the same time, the information units also regularly conduct information security assessments, inventories of information assets, reviews of operating systems, determination of business impacts (including MTPD, RTO, and RPO), and information security measurements.

We continuously monitor revisions to laws and regulations applicable to the organization and promptly adjust the Group's information and communication security management systems accordingly. The Information Security Committee regularly convenes an information and communication security management review meeting each year to review the effectiveness of the management and implementation of information and communication security systems, discuss directions for strengthening information and communication security management, and deliberate on or provide the resources required to implement the information and communication security management system. This ensures that the Group's information security governance complies with applicable legal and regulatory requirements, reduces information security risks, strengthens protection, and enables the Group to respond to evolving information security threats.



- Collection of information on security protection by subsidiaries.
- Formulation, amendment and promulgation of relevant information security management specifications
- Managing the Group's information security management.
- Suggestions on the content of relevant information security management specifications.
- Tracking existing deficiencies or weaknesses and providing improvement suggestions and solutions.
- Formulation of information security drill plans, audit and implementation of recommendations.

- Carry out the Group's information security management activities.
- Report information and communication security indicators under the information and communication security management system.
- Regularly review and report on the improvement status of findings identified through annual internal information security audits.

- Conduct automated security assessments and management of the Group's AI technologies.
- Provide recommendations on the Group's information security protection mechanisms.
- Threat analysis and monitoring and attack warning.

- Managing business information security related matters
- Providing maintenance and operation related information security management suggestions based on operational information security risks
- Handle information security incident reports and coordinate the corresponding response processes.

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Information security management strategy and measures

Information security management strategy

The Company's information security strategy focuses on three key dimensions: people, systems, and management. In compliance with national laws and regulations, the Company manages customer and member data assets through risk-based analysis and controls.

People

Provide training tailored to different groups, including general information and communication security awareness courses for employees and function-specific information security lectures or courses for information personnel.

System

We adhere to the "Guidelines for Cybersecurity Controls for TWSE/TPEx Listed Companies" and reference ISO 27001 standards to revise or introduce new information operation management regulations.

Management

We define clear responsibilities for each team within the Information Security Committee, hold regular meetings, raise awareness of cybersecurity policies and related security control requirements, and promptly review implementation and feedback.

As Gamania continues to advance toward its goal of becoming a "full-ecosystem technology enterprise," it actively implements the core strategy of "Sustainable Momentum" and introduces external ratings of information security risks and security management performance. Strong ratings can enhance the Company's brand image, attract potential customers and business partners, and thereby increase overall corporate value. They also enable investors to understand the Company's information security management performance and the overall health of its information security posture, providing an important reference for investment decisions.



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Information security management measures

Management stage	Management method
Early prevention	**Regular review of information security management regulations** ● Every year, the Company establishes and adjusts the information security policy and related management regulations or procedures in accordance with the current laws and regulations, industry trends, and stakeholders' requirements. This includes a total of 13 regulations covering the aspects of data protection, operational security, information operation outsourcing, password management, and so on. **Security inspection of information operations** ● Based on the nature and risk of different information operation services, the Company classifies the information security risk levels of its operations, establishes the necessary protective measures, and regularly conducts various information security management assessments. Security testing is conducted on information and communication service systems, including vulnerability scans of websites and servers and penetration testing. Before a system goes live or undergoes a major change, the corresponding security testing is conducted based on the results of the risk-level assessment, and system vulnerabilities are remediated to reduce the impact of human or natural factors on business operations. These activities also enable the Company to understand and assess the security status of its corporate network environment and systems and verify the security level and effectiveness of its current information security protection settings. **Implementation of Security Operations Center (SOC) Monitoring and EndpointDetection and Response (EDR)** ● The Company engages a domestic third-party information security technical consulting team to monitor and keep abreast of information security alerts and threat intelligence, strengthening and accelerating threat detection, defense, and response. **Review of the effectiveness of cybersecurity measures** ● The Group Information Security Committee regularly convenes two meetings each year to conduct rolling reviews and revisions of information security strategies and mechanisms, while also reviewing the effectiveness of the implementation of relevant requirements and tracking findings from internal audits. **Adoption of International Information Security Management Standards (e.g., ISO 27001)** ● All the Group's subsidiaries have obtained international information security certifications (please refer to the Information Security Certifications List for details). ● Gama Pay has obtained the "Mobile App Basic Security" certification for consecutive years since 2019, and has been certified by a third-party testing agency. **Cultivating employees' information security awareness** ● Simulate hacker attacks and create highly simulated attack emails to send decoy letters to employees to understand the true state of employees' information security awareness and basic defense capabilities in the face of social engineering, phishing, and other behaviors. Employees who have successfully been deceived are given targeted education programs to arouse employees' instinctive responses to threats, adjust information security behaviors, and build the ability to stop, see, and listen. In 2025, email-based social engineering exercises were conducted for all employees, with a cumulative total of 3,978 phishing emails sent to test employees' ability to detect phishing emails. ● Information security risk-driven education and training allows proactive defenses to precede attacks. Internal information security trainings are also organized to enhance information security awareness and awareness among information and communication management personnel and general colleagues, understand the importance of information security and various possible security risks, and improve Information security awareness among employees, and thereby change their behavior. In 2025, both the completion rate and pass rate for the Group-wide mandatory course reached 100%. ● Through the "Information Security Section" on the information services collaboration platform, the Company compiles information security news and current events each week, provides short articles offering practical security guidance relevant to work and daily life, and distributes information security newsletters on an ad hoc basis together with information security awareness communications. These efforts enhance and reinforce employees' vigilance regarding information security and cultivate the habit of conducting security checks. **Information Security News and Current Events: 388 items** **Practical Information Security Guides: 11** **Information Security Newsletters: 3 issues**

Management stage	Management method
In-process implementation and review	**Operational information self-evaluation** ● Assessment mechanisms are established for various information security management measures, and the Group's operating subsidiaries and affiliates are regularly required to conduct self-assessments of their information activities. **Endpoint security management** ● An endpoint protection mechanism is in place to effectively reduce the information security gaps caused by the improper use of endpoint equipment. **Backup mechanism for important systems, databases, and files** ● The Group has established a comprehensive business continuity and disaster recovery plan, covering backup mechanisms for critical systems, databases, and files. Disaster recovery drills are conducted regularly (at least once a year). The drills include tabletop simulations and tests of actual scenarios to ensure the effectiveness of restoring access to and the functionality of IT infrastructure. This confirms that access rights and system functions can be promptly restored in the event of an abnormal situation, allowing operations to quickly return to normal or acceptable levels, thereby ensuring the continued operation of core service systems and uninterrupted business operations. **Yearly internal audit on information security** ● Each year, the headquarters of the Group draws up an information security management audit plan to be implemented. Operating subsidiaries are accordingly interviewed and sampled in terms of the implementation status of various information operations, and the audit results are reported to the Information Security Committee of the Group. The audit findings are listed for follow-up and correction, and serve as the basis for promoting the Group's information security management. Improvement plans developed following the 2025 reviews include expanding the scope of information security audits in phases in the following year, planning corresponding security management measures for outsourced information operations, gradually enhancing employees' knowledge of information assets across the organization, and planning the development of lightweight risk assessment methodologies for the Group's subsidiaries and affiliates.
Post-response and recovery	● An information security response and reporting mechanism is established to ensure the rapid and thorough handling and recovery in the case of information security incidents. We have also added a information security incident review management mechanism. ● In 2025, the Company did not encounter any major network attack or incident, and was not involved in any related case of legal dispute, supervision or investigation.

Note: EDR, or Endpoint Detection and Response, combines continuous real-time monitoring, endpoint data collection, and advanced cross-correlation to detect and respond to suspicious activities involving hosts and endpoint connections. It enables information security teams to make faster assessments and conduct cross-comparisons, while providing clearer information about detected events.

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Enhancement of information securitytechnology

To respond to the rapidly changing digital threat environment, Gamania continues to strengthen its information security technology through multi-faceted measures, such as policy formulation, talent cultivation, real-time monitoring, and industry exchanges, thereby enhancing its information security defense resilience. In terms of technology deployment, customized protective measures are introduced based on the operating characteristics and risk profiles of each subsidiary. Tailored information security strategies are developed for different devices, business needs, and levels of data sensitivity to ensure that each company has information security protection capabilities that best meet its actual needs. At the same time, Gamania promotes systematic information security talent development. Through certification subsidies and professional training, it strengthens capabilities in areas such as red and blue teaming and digital forensics while promoting cross-departmental participation. In 2025, the number of information security certifications increased by more than 20% from the previous year, demonstrating significant results from these development efforts. In addition, Gamania continues to enhance its Security Monitoring Center by introducing a real-time security monitoring dashboard and expanding the scope of Group-wide monitoring, enabling it to keep abreast of the information security status of its systems and networks at all times. At the same time, Gamania also uses AI to enhance these capabilities by using prompts to summarize search results, intelligently summarize information, and identify related information, reducing the time required for repeated manual checks and analysis.

Professional information security management

As of the end of 2025, our employees collectively hold 44 professional technical certifications in information security management.

Name of information security certification issuing organization	Number of certificates held by the end of 2025
Amazon Web Services (AWS)	13
CERIAS[Note]	1
EC-Council (International Council of E-Commerce Consultants)	13
Google Cloud Platform	14
ISC² (International Information System Security Certification Consortium)	1
PMI (Project Management Institute)	2

Note: These certifications are mostly issued by local legal entities in Taiwan (such as the Computer Skills Foundation (CSF) and the Information Security Professional Association) in technical collaboration with U.S. organizations or major technology companies.

Information security education and training

Gamania supports employees in participating in information security-related courses through methods, such as lectures by external consultants and internal/external training, to enhance employees' awareness and technical skills in information security. In addition, in 2025, Gamania provided training on the Personal Data File Security Maintenance Plan for designated coordinators. The Company plans to make the course mandatory for all employees in 2026 to enhance employees' security awareness regarding personal data protection.

Participants	Course Title	Number of Participants (Persons)	Total Hours (Hours)	Completion Rate (%)
All Employees	How Hackers Target Enterprises with Cyberattacks	1,208	305	100%
Information Personnel	Secure Software Development Life Cycle	37	37	100%
	Information Security Threat Trends and Case Studies	37	74	100%
	Data Protection	37	55.5	100%
Designated Personnel	Email Social Engineering Training	121	121	100%
	Personal Data File Security Maintenance Plan Training	43	86	100%

Supplier information security management

Building on its existing security requirements for outsourced information system development, Gamania has added supplier security management requirements (including the scope and responsibilities of subcontracting). For activities involving development, implementation, maintenance, processing, and management by third parties, corresponding information security testing requirements (including requirements concerning the privacy of important data) must be established based on the severity of the information security risks that may arise from their functions. The core members assigned to the engagement must also be assessed and required to sign separate confidentiality agreements. Outsourcing security requirements must be incorporated into contracts (including the requirement that, in the event of abnormalities in outsourced information systems or environments or the occurrence of an information security incident, the relevant procedures must be handled in accordance with the organization's "Information Security Incident Reporting and Response Procedures"). Contracts must also stipulate data retention and deletion requirements upon termination of services and reserve the right to audit suppliers, ensuring that every supplier commits to applying sufficient technical and organizational measures to protect the information it processes.

Information security testing vendors must possess professional information security certifications, or the testing tools they use must meet standards equivalent to those of international testing tools, thereby ensuring that systems outsourced for development by the Group's subsidiaries and affiliates meet a consistent security baseline before they are introduced or go live. The "Group Operational Business Information Security Management Guidelines" also specify security testing requirements for systems or services before they go live.

In addition, at the end of 2025, Gamania reviewed and revised the "Personal Data Protection Policy," the "Personal Data File Security Maintenance Plan," and other related documents to strengthen protection requirements for the organization's teams when processing data and conducting organizational data exchanges (including personal data and cross-border transfers). This ensures that all supplier agreements include appropriate representations and protection obligations. The Company also plans to conduct sample audits of suppliers to verify the actual standard of outsourced suppliers' information environments.

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Information security risk management

Gamania actively implements the "Group Business Operations Information Security Management Guidelines" and continues to strengthen the security of key elements of its operational information systems (such as networks, operating systems, databases, and applications), enhance the completeness of its information security management system, ensure the stable operation of information systems, protect information equipment and data files, prevent intrusion and damage from various threats, and thereby reduce operational risks. In addition to sound management measures, potential risks must be continuously monitored, and the Company must ensure that it has the ability to respond promptly and handle incidents effectively when risk events occur. Accordingly, for any factor that may pose a threat to operational information activities, Gamania collects security indicator data and requires relevant information systems and services to undergo regular or ad hoc security testing. These measures enhance protection effectiveness, maintain operating service levels, and safeguard customer rights and interests.

Information security risk management objectives

Cybersecurity risk management is a continuous cyclical mechanism. Through our management processes, we analyze cybersecurity risks in operations and assess risk impacts and establish appropriate protection mechanisms, monitor measures, and responses to minimize losses and maximize profit for corporate operations. The Group's cybersecurity targets are as follows:

1. Maintain the continuous operation of the Group's cybersecurity systems.
2. Prevent malicious intrusion and damage from external threats, such as hackers and viruses.
3. Prevent improper human intent and illegal use of information assets.
4. Prevent the leakage of sensitive information.
5. Prevent human error incidents.
6. Maintain physical environment security.

Identified information security risks and countermeasures

Information security risks	Potential impacts	Countermeasure
Compliance with legislation and standards	On November 11, 2025, amendments to Taiwan's Personal Data Protection Act were promulgated, granting the Personal Data Protection Commission (PDPC) unified status as the competent authority and enforcement powers and restructuring the oversight framework for government agencies and non-government agencies. The amendments include explicit notification and reporting obligations for personal data incidents, administrative inspections, and related penalties.	• Closely monitored the draft amendments and, following the promulgation of the amendments to the Personal Data Protection Act, promptly reviewed and revised the organization's "Personal Data Protection Policy," "Personal Data File Security Maintenance Plan," and "Personal Data File System Equipment and Audit Trail Security Maintenance Plan" to put data processing and protection requirements into practice at every stage.
Cyberattack	Insecure rule configurations by enterprise information technology personnel or information operation procedures not carried out in accordance with requirements may create opportunities for malicious actors to exploit management vulnerabilities using technical means or methods to intrude into, damage, or steal from target systems and networks, directly impacting business operations.	• Relevant information operations management regulations expressly require the use of necessary protective measures when establishing environments, including firewall segregation, network segmentation, secure channel access design and planning, encrypted communication protocols, intrusion detection, and attack-blocking mechanisms. • Websites that provide external services undergo relevant security testing on a regular or ad hoc basis (such as information security health checks, vulnerability scans, and penetration tests), and identified vulnerabilities are remediated. • Core systems and services are placed under SOC information security monitoring, with continuous 24/7 real-time monitoring and proactive blocking of external intrusions when necessary. • By gathering cybersecurity intelligence and vulnerability alerts, we strengthen our systems and patch vulnerabilities. This significantly reduces the likelihood of attacks exploiting known weaknesses.

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Identified information security risks and countermeasures

Information security risks	Potential impacts	Countermeasure
Viral threats	Viruses can be carried through various vectors, including previously visited websites, attachments or links containing malicious programs in emails, malicious links or executable files from social media websites, portable storage media, unauthenticated documents, files, software or applications.	• Through hardware upgrades and cloud technologies, the Company has built a comprehensive, multilayered information security protection network, ranging from endpoint protection that prevents internal devices from being compromised to network perimeter protection that blocks external attacks, thereby forming an automated defense system. In addition, the Security Monitoring Center provides round-the-clock information security monitoring to keep abreast of the security status of systems and services in real time and reduce the risk of malware infection and attacks. • Each year, email-based social engineering attack exercises are conducted for employees at unannounced times. Highly realistic emails are used to test employees' level of vigilance toward unsafe emails. Employees who fall for the simulated attacks receive targeted training, followed by assessments of learning outcomes. Incorrect answer patterns are also analyzed as a basis for adjusting the development of future training courses.
Operational disruption	The inability of cybersecurity systems to operate continuously would halt external business services, thus impacting brand image, revenue, and customer and shareholder trust and rights.	• The maintenance and operation are based on the “Group Cybersecurity Policy" and the "Group Operational Business Information Security Management Guidelines." We conduct an annual information operation continuity drill for the core services, so as to verify the continuity of services after system restoration and ensure the security of sensitive information. With the drill also covering incident reporting and handling, relevant personnel can become more familiar with the incident handling procedures through a complete drill, which helps strengthen the response capability for information security incidents, cushion operational impact, and lower the risk of loss of services, assets, and finance.
Insufficient awareness of information security in employees	Employees, due to their job responsibilities, directly interact with the Company’s operational systems and data. Operations not in line with security control requirements, unsafe usage habits or handling methods, or even the accidental loss of IT equipment assigned by the Company without proper necessary measures, could lead to the use of unknown software on the device or malware infection. This could result in the leakage of sensitive operational data, thus impacting internal system security and trade secrets and leading to data breaches and information security incidents.	• Introduce data loss prevention tools to monitor the "flow patterns" of sensitive data, detect and identify data leakage activities and channels of data transmission in real time, and block such activities, thereby reducing the likelihood of data leakage caused by improper employee operations. • Training courses are provided for different groups (all employees, information personnel, and designated personnel), with tailored courses delivered according to job attributes to enhance employees' information security awareness. At the same time, employees engaged in information technology roles are encouraged to participate in various seminars on information security and information operations management to understand emerging industry developments, information security trends, and technologies, thereby enhancing their ability to anticipate risks. For details of annual training, please refer to Section 2.3.1, Information Security Management - Information Security Educatin and Training. • We also periodically publish information security-related information and reports through the "Cybersecurity Zone" on our information service collaboration platform, to develop employees' basic information security knowledge and reduce the opportunity for human error to create security vulnerabilities. • Through social engineering drills, we verify employees’ information security awareness and enhance their understanding of privacy, personal data laws, data protection practices, and cybersecurity behaviors.
Supply Chain Security Management	The scale of third-party vendors' information environments and the maturity of their operating mechanisms fall outside the scope of the Company's direct management and monitoring. Attackers may exploit these weaker areas to bypass enterprises with otherwise stringent controls and gain access to their internal environments through trusted suppliers or business partners. Vulnerable suppliers therefore pose a significant challenge to ensuring the security of outsourced data.	• Through the "Information Operations Outsourcing and Supplier Security Management Regulations," the Company requires reasonable information security measures and protection mechanisms (such as secure development, access management, multi-factor authentication, data access controls, confidentiality agreements, cross-border transfers, incident/accident reporting, data return and deletion upon contract termination/suspension, and audit rights).

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Information security reporting and handling procedures

Through the "Information Security Incident Reporting and Response Procedures," Gamania defines information security incident categories, classification standards (including escalation and de-escalation), and reporting and handling levels. For changes from previous practices, briefing sessions are held uniformly for members of the Executive Team under the information and communication security organization. Members are required to communicate relevant changes horizontally across their respective units. At the same time, information on the "24-Hour Information Security Incident Reporting Hotline and Dedicated Reporting Mailbox" is posted on the Company's electronic bulletin board.

Information security incident reporting process

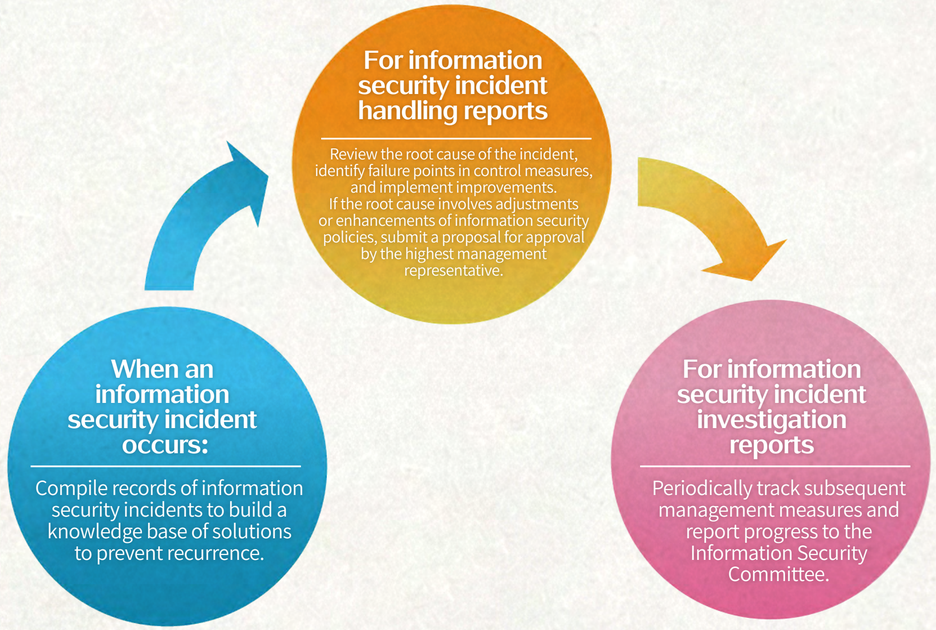
All the Group's employees are responsible for reporting incidents and must promptly notify the IT contact point of their respective unit in the first place. The contact point will conduct a preliminary assessment based on the type and severity of the incident and complete the "Information Security Incident Reporting Record Form". Subsequently, the IT Department, in collaboration with relevant units, will follow up on the information security incident. The IT unit must resolve and fix incidents within the predefined timeframe. After resolution, it needs to provide an incident analysis report and improvement suggestions to prevent similar events from recurring. The handling results and reports for all information security incidents are regularly consolidated and submitted to the Information Security Committee for review at its meetings and retention on record.

With respect to the handling of and response time for information security incidents/accidents, designated personnel are assigned to track handling progress and maintain tracking records within the timeframes required under the classification standards. As handling time, incident status, and the degree of impact change, the incident is escalated or de-escalated in accordance with the "Information Security Incident Escalation and De-escalation Standards," and the tracking timeframe and frequency are adjusted based on the circumstances.

- Step 1: Upon occurrence of an information security incident, immediately report to the IT contact point as per the process.
- Step 2: Based on the incident type and severity, complete the "Information Security Incident Reporting Record Form".
- Step 3: The IT unit, in collaboration with relevant departments, resolves the incident within the predefined timeframe.
- Step 4: After resolution, submit an incident analysis report and remediation suggestions to prevent recurrence of similar incidents.

Information security handling procedures

For information security incidents, the Company has established a review and management mechanism to adopt lessons learned from incidents as a critical basis for strengthening future information security defenses. Whenever an information security incident occurs, relevant units will compile incident records, and work with the Information Security Committee's response team to review the root cause, identify failures in control measures, and propose improvements. Where the root cause of an incident involves adjustments or improvements to information security policies, the matter is submitted to the top management representative of the Information Security Committee for instructions. After an incident is resolved, the Company will establish an information security resolution knowledge base. This will serve as a practical reference for future training, to further enhance the Company's incident response efficiency and information security defense capabilities. Additionally, improvement measures will be regularly tracked to ensure effective implementation. As of the end of 2025, the Group had experienced no information security incidents.



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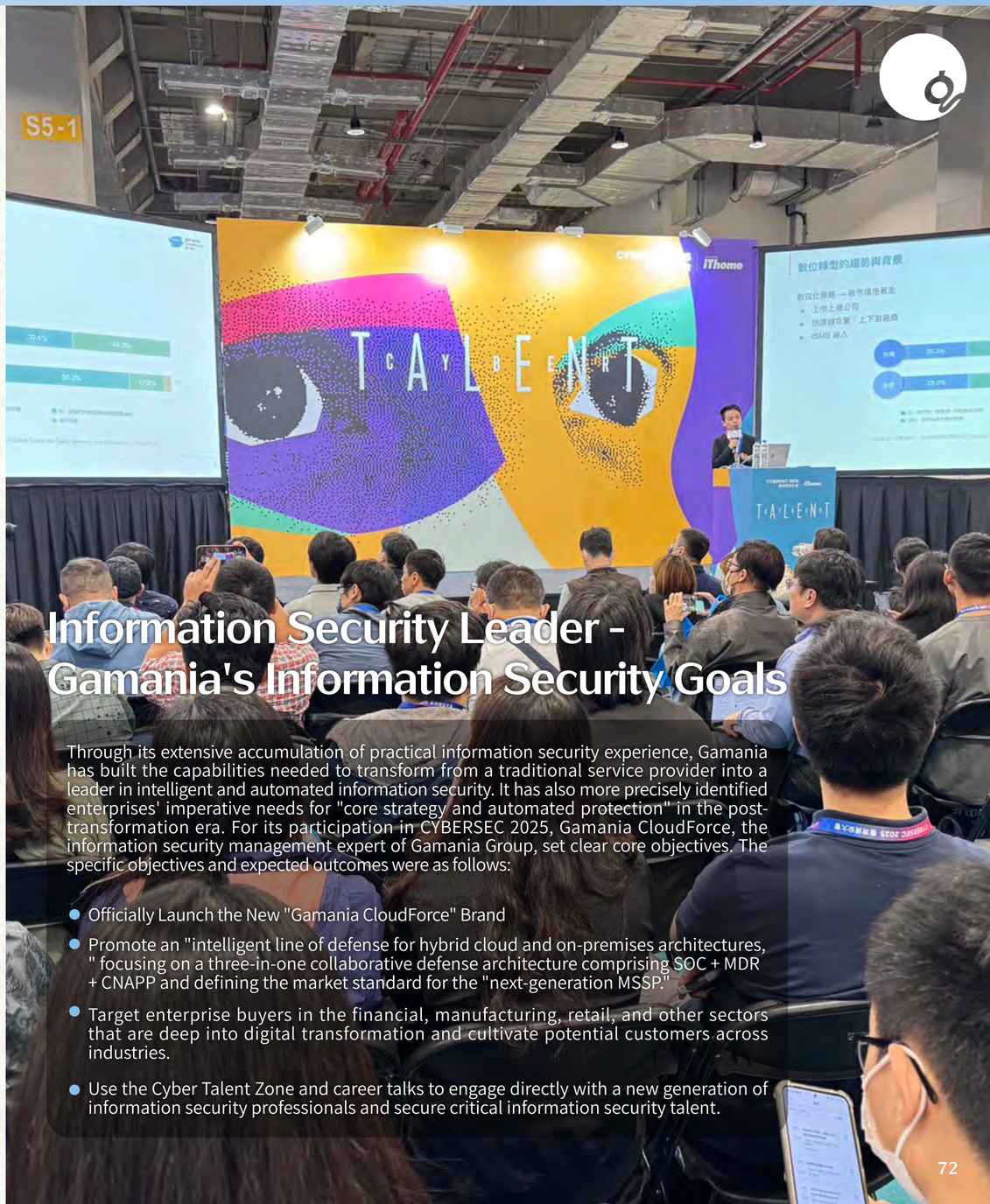
Leading information security awareness in the industry

Gamania CloudForce actively organizes information security forums to build a platform for cross-company exchange, promote greater awareness of information security issues among enterprises, and facilitate the sharing of practical experience. The Hacker Talk forums held in 2025 guided enterprises in making "strategic adjustments" to their information security awareness and "identifying pain points." In the first half of the year, the forums focused on the shift from passive defense to proactive defense, strengthening enterprises' strategic understanding of using AI for threat prediction. In the second half of the year, the forums further analyzed future AI attack trends from a hacker's perspective, helping enterprises elevate information security from a technical issue to an awareness of risk avoidance that is critical to business survival and successfully drawing senior decision-makers' attention to the importance of forward-looking planning.

In addition, Gamania actively participated in external events to share its practical information security experience. For example, it participated in the AWS Summit and Google Cloud Summit, helping enterprises recognize the substantial burden of manual inspections in large-scale environments and encouraging a shift toward automated security baseline-checking mechanisms (such as the use of Amazon Q). During the nationwide tour organized by the Information Service Industry Association of R.O.C. (CISA), insights from the Administration for Cyber Security, Ministry of Digital Affairs, and the National Health Insurance Administration were combined with Gamania CloudForce's "Information Security Resilience Governance" framework to encourage government agencies to re-examine their existing information security protection models.

At CYBERSEC 2025, Gamania centered its participation on "Next-Generation MSSP Collaborative Defense Against Information Security Threats," focusing on helping enterprises address increasingly complex information security risks in hybrid cloud and on-premises environments. The content shared focused on how to break through the technical boundaries between on-premises and cloud environments and integrate Security Operations Centers (SOC), Managed Detection and Response (MDR), and Cloud-Native Application Protection Platforms (CNAPP) to build an integrated and real-time intelligent monitoring and defense system. At the event, Gamania further explained how Managed Security Service Providers (MSSPs) can use real-time detection and automated response mechanisms to help enterprises respond rapidly to modern attack techniques, reduce the burden of manual operations, and improve overall protection efficiency. At the same time, it proposed protection strategies for cloud-native applications that balance data security, regulatory compliance, and software development efficiency, helping enterprises maintain both software development speed and information security compliance during digital transformation.

Drawing on Gamania's many years of experience in information security, the Company recommends that enterprises follow the government's Cyber Security Management Act and build critical defenses across four dimensions: strategy, management, technology, and awareness and education. At the strategic level, enterprises should establish institutionalized information security policies and secure the support of senior management. At the management level, they are advised to adopt information security management system standards (such as ISO/IEC 27001) and regularly conduct internal audits. At the technical level, they should implement necessary protective measures and conduct regular security testing. At the same time, continuous information security training should be provided to comprehensively strengthen organization-wide information security awareness and protection resilience.



Information Security Leader - Gamania's Information Security Goals

Through its extensive accumulation of practical information security experience, Gamania has built the capabilities needed to transform from a traditional service provider into a leader in intelligent and automated information security. It has also more precisely identified enterprises' imperative needs for "core strategy and automated protection" in the post-transformation era. For its participation in CYBERSEC 2025, Gamania CloudForce, the information security management expert of Gamania Group, set clear core objectives. The specific objectives and expected outcomes were as follows:

- Officially Launch the New "Gamania CloudForce" Brand
- Promote an "intelligent line of defense for hybrid cloud and on-premises architectures, " focusing on a three-in-one collaborative defense architecture comprising SOC + MDR + CNAPP and defining the market standard for the "next-generation MSSP."
- Target enterprise buyers in the financial, manufacturing, retail, and other sectors that are deep into digital transformation and cultivate potential customers across industries.
- Use the Cyber Talent Zone and career talks to engage directly with a new generation of information security professionals and secure critical information security talent.

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2.3.2 Protection of network security

In response to the development of industrial digital transformation in the digital age, Gamania fully recognizes that information security is closely connected to every customer and has become an important foundation for stable business operations. To address rapidly changing information security challenges, we continue to strengthen the reliability of our overall services and are committed to providing the three essential elements of information security in the digital environment, CIA: Confidentiality, Integrity, and Availability, thereby achieving sustainable development that benefits both the Company and its customers.

In practice, the Company has implemented information security systems, including firewalls, Intrusion Detection Systems (IDS), and Intrusion Prevention Systems (IPS), and has established a 24/7 Security Operations Center (SOC). The information security team analyzes network traffic and abnormal activity in real time, strengthening overall risk-response capabilities. At the same time, the Company has successfully obtained ISO/IEC 27001 Information Security Management System certification and regularly conducts system vulnerability scans and penetration tests to proactively identify and remediate potential security risks and vulnerabilities. We maintain close exchanges with industry partners and obtain and share the latest information security intelligence through multiple channels, ensuring that our information security protection mechanisms are continuously updated and effectively protect our customers' most important assets.

Additionally, we clearly disclose the usage methods and precautions for all products and services we offer, to ensure information transparency and users' right to know. Through pre-defined contract clauses and legal labeling, we safeguard consumers' access to accurate information, while protecting their property, physical and mental health, and digital rights. Through these ongoing efforts, Gamania Group is committed to building secure and reliable network and cloud environments, protecting user data and privacy, and ensuring the smooth operation of its businesses, thereby fulfilling its important mission of maintaining uninterrupted operations.

Crime prevention

With the rapid growth of online information, fraud and game account theft have become prevalent as new societal challenges. Gamania is committed to prioritizing customer service and players' rights and actively engages in digital crime prevention to stand with consumers. For all relevant complaints received, provided that there is sufficient supporting evidence, Gamania's team proactively cooperates to help consumers cope with criminal behavior so as to prevent unlawful opportunists from endangering the platform's security.

Since 2022, Gamania has partnered with the Anti-fraud Hotline 165 by establishing an online inquiry mechanism that allows police to submit case inquiry requests in real-time, significantly boosting investigation efficiency. Additionally, recognizing the high technicality and difficulty in identifying digital game terminology, the Group has formed an independently operating "Joint Defense Team." This team dispatches dedicated personnel for 24-hour shift support, to provide real-time information and answer questions for police and investigative agencies, thus ensuring uninterrupted anti-fraud operations.

The "Fraud Crime Hazard Prevention Act" took effect in 2024, bringing internet operators within the scope of regulation under the Act. Articles 36 to 38 contain provisions relevant to online gaming operators, requiring internet operators to assist in blocking fraudulent messages, retain relevant records, and cooperate with inquiries. In response, our legal and operational units cooperate regarding the following matters to collectively counter illegal activities:

Suspending services for users who are suspected of involvement in fraudulent activities upon notification from the police or competent authorities.

Providing data requested within three days of receiving a data retrieval notice for fraud-related cases, and retaining data according to statutory deadlines.

2025 Outcomes

(1) Continued Collaboration with Relevant Government Agencies on Fraud Prevention

- July: Joined the credit card joint prevention mechanism. When abnormal transactions are reported by law enforcement agencies or card issuers, Gamania arranges to lock the relevant accounts or cancel the transactions, immediately reducing losses suffered by victims.
- December: Joined the Ministry of Digital Affairs' joint prevention mechanism for e-commerce and high-risk webpages. Through reports from relevant units, including operations and risk control, Gamania proactively blocks potentially high-risk websites and prevents players from falling victim to fraud.

(2) Continued Internal Monitoring of Fraud Case Patterns and Optimization of Risk Control Measures

- July: Fraud cases resurged during the peak season. By analyzing fraud case patterns, Gamania identified the vulnerability being exploited and therefore urgently disabled the abused mechanism on August 1. A new prevention mechanism was launched on August 13, after which the number of cases declined steadily.

(3) Implementation of AI-Powered Fraud Prevention Alerts to Proactively Monitor and Flag High-Risk Accounts

- Second Half of the Year: Used big data on historical fraud patterns together with AI-powered automated early-warning technology to proactively monitor and flag potentially high-risk accounts, achieving a coverage rate of over 60%.

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Responsibility for digital content

Digital entertainment and multimedia content are Gamania's primary products and services. Gamania is committed to providing players and consumers with innovative, high-quality digital experiences, and all content made available on its platforms strictly complies with the applicable laws and regulations of the jurisdictions in which it operates. In the open internet environment of a democratic society, freedom of expression may lead to the risk of exposure to inappropriate content. As a platform operator, Gamania advocates for the establishment of clear responsibility guidelines to demonstrate our commitment to and practice of sustainable business principles.

Advertising ethics	In 2023, we officially launched the "Gamania Group Advertising Ethics Policy," becoming the first in the domestic industry to establish advertising-related regulations specifically for advertisers. By incorporating feedback from the Group's diverse digital entertainment business units, this policy aims to enhance its applicability and serve as a model for the industry. This policy not only keeps in line with the regulations, but also covers different control conditions for product categories such as adult content, controlled products, entertainment, and health. Meanwhile, violent, hateful, harassing or deceptive words to solicit or mislead consumers are prohibited; Gamania reserves the right to suspend the publication of any advertisements that are against this rule. In 2024, Gamania's e-commerce business entity, Gamania Shopping, fully adhered to this policy and further implement actions related to digital privacy protection, warnings for high-risk content identification, and requirements for legitimate material usage rights to ensure the integrity and honesty of all advertising content. In the course of providing digital advertising and marketing services, Gamania places great importance on the truthfulness, appropriateness, and social responsibility of advertising content. It avoids exaggerated or false claims, misleading statements, and content that may give rise to controversy, and reviews such content in accordance with the requirements of each platform and its internal review principles. All materials and copy provided by customers are reviewed and confirmed before being published to ensure that they do not involve infringement, false statements, violations of public order or good morals, or other circumstances that fail to comply with operating requirements, thereby reducing risks associated with collaboration and advertising placement. At the same time, Gamania also places great importance on personal data protection and information security management throughout the service process. Data is handled prudently in accordance with applicable requirements at each stage of access, transmission, and use to reduce the risk of data leakage and misuse.
Responsible content	For games and platforms published by the Company, the registration pages prominently state that users must comply with the Company's operating rules and management rules, as well as relevant international conventions and etiquette governing Internet use. Any conduct that violates public order or good morals is strictly prohibited. Users are prohibited from uploading or publishing generated content involving, including but not limited to, violence, sexual suggestiveness, hate speech, terrorist or extremist ideologies, misinformation, online harassment, self-harm, or discrimination. In serious cases, the Company has the right to terminate any digital services. At the same time, Gamania places great importance on the lawful use of materials. During project execution, attention is paid to the authorization and scope of use of images, text, audiovisual materials, and design elements to avoid infringing third-party intellectual property rights and protect the rights and interests of both parties to the collaboration. For the publication and review mechanisms of different digital platforms, Gamania adjusts content and submits it for review in accordance with platform policies during project execution. Sensitive visual elements, wording, and presentation methods are revised to ensure that content complies with applicable requirements and is successfully published. When faced with content reviews, customer complaints, controversial materials, or platform rejections, Gamania also strengthens its risk response capabilities through cross-departmental communication, content revisions, and repeated confirmation mechanisms, embedding digital content responsibility into its day-to-day operating processes.
Child protection	In order to make children and youth place importance on the balanced development of body and mind, we suggest that all digital content generated by us be used by natural persons aged 12 years and above. Observing the "Protection of Children and Youths Welfare and Rights Act" and "Game Software Rating Management Regulations," we provide appropriate digital content and clear rating labels, take necessary measures to prevent children and youth' exposure to inappropriate content, and clearly display corresponding warnings. To respect the privacy of children and adolescents, through the user terms and conditions of the released games and platforms, we remind users that the legal guardian's consent is required before we collect the private or sensitive personal information of a minor user or player. At the same time, where a parent or legal guardian identifies any irregularity and contacts customer service, the Company will take appropriate measures to protect the privacy of children and adolescents.

To strengthen all employees' awareness of content responsibility and ensure the proper management of digital content during operations, the Group's relevant responsible units coordinate and conduct training related to digital content responsibility, with all Group units participating as required. Training topics cover personal data protection, copyright and the use of materials, compliance with content and advertising regulations, brand safety, and crisis response, with the aim of enhancing employees' sense of responsibility and risk management capabilities in content production, media execution, and customer service.

Course title	Number of trainee	Total training hours
Personal Data Security Maintenance Training	991 people	1709.8 hours

Note: The training data includes both in-person and online courses.

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Mobile device security solutions

As digital transformation continues to accelerate, today's apps are no longer simply front-end tools. They connect directly to enterprises' core systems (API/cloud/payment systems) and carry highly sensitive information, including account information, payment transaction data, and personal data, making them potential points of entry for attacks. Attackers may launch attacks by bypassing existing security mechanisms, posing threats to enterprise information security and operational stability. Through its mobile device information security protection product, appGuard, Gamania can effectively address issues such as reverse engineering, repackaging attacks, runtime attacks, environmental risk detection, and data protection, thereby filling the final gap in enterprise information security defenses at the "app layer." appGuard has currently been adopted in the financial, gaming, e-commerce, and government/public service sectors. Its broad range of benefits includes fraud prevention, prevention of account theft, ensuring the security of online transactions, and preventing data leakage.

Mobile security is evolving from a static protection model focused primarily on rules and code testing toward an integrated protection system that combines dynamic monitoring, artificial intelligence analysis, and governance of the overall system architecture. The key enhancements to appGuard's mobile device information security protection in 2025 were as follows:

- **Incorporating Runtime Application Self-Protection (RASP) into Standard Protection Mechanisms:**
  Extend appGuard's scope of protection from the code level to the runtime stage. By monitoring application behavior in real time, appGuard proactively detects and immediately blocks attack activities, reducing the risk of applications being compromised during actual operation.
- **AI-Driven Attack vs. AI-Driven Defense:**
  As attackers increasingly use artificial intelligence technologies for vulnerability detection and attack activities, defenders must likewise introduce artificial intelligence technologies through Behavioral Analysis and anomaly detection mechanisms.
- **Integrated Protection for API Security and Application Security:**
  Establish a consistent end-to-end protection architecture by integrating information security controls for applications, Application Programming Interfaces (APIs), and backend systems.
- **Zero Trust for Mobile:**
  Do not trust any device or runtime environment by default, and perform identity and risk verification for every access activity. Through continuous verification and least-privilege controls, reduce the risk of mobile devices being attacked or misused in untrusted environments.
- **Supply Chain Attack Risk:**
  As mobile applications become highly dependent on third-party Software Development Kits (SDKs), these components have become one of the main avenues of attack. Supply chain vulnerabilities may allow malicious code to be introduced without detection, creating significant information security risks for the overall application and backend systems.

Going forward, appGuard will be further upgraded into an intelligent information security platform that combines information security intelligence analysis and decision support, transitioning from protection toward intelligence and insights. Its enhancement strategies include:

- **From Attack Protection to Information Security Intelligence-Driven Protection:**
  Systematically collect data on attack events and abnormal behavior detected during application runtime, conduct correlation analysis and pattern recognition, and feed the analysis results back into the mechanism for adjusting protection strategies, forming a closed-loop information security governance process that is continuously optimized.
- **Integration of Artificial Intelligence Security Technologies (AI Security):**
  appGuard will continue to integrate artificial intelligence technologies into application security, with a focus on behavioral analysis, attack prediction, and automated defense.
- **Establishment of an Integrated Protection Architecture for Apps, APIs, and Cloud Environments:**
  Going forward, appGuard will develop into a Full Stack Mobile Security Platform to reduce the risks of cross-layer configuration errors and gaps in information security protection.
- **Integration with SOC:**
  Application attack events detected by appGuard can be imported into the SOC and further integrated into a Security Information and Event Management (SIEM) system, forming a comprehensive defense system.

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2.4 Protection of customer interests

2.4.1 Service and communication

To continue safeguarding the rights and interests of consumers and customers across various products and services, the Company further strengthened its service governance mechanisms in 2025. In addition to continuing to comply with the relevant regulations of competent authorities and international standards, the Company also introduced a data-driven and standardized management framework to ensure consistency, traceability, and monitorability throughout service processes, thereby enhancing overall service quality and governance transparency.

In terms of service models, the Company continued to deepen the application of AI and automation, optimize its intelligent service collaboration mechanism, improve response efficiency and the stability of service quality, and strengthen service capacity during peak periods to reduce waiting times and repeat contacts. At the same time, tiered service designs are developed based on the needs of different customer groups, with differentiated service mechanisms used to ensure the service experience of key customers.

In terms of communication channels, the Company maintains an uninterrupted 24/7, year-round service system integrating multiple channels, including telephone hotlines, the official website message board, live online chat, and an intelligent Chatbot. The Company also continues to optimize front-end guidance and issue routing mechanisms to improve problem-solving efficiency and the clarity of information delivery. Through cross-channel integration and service process optimization, the Company is committed to creating a timely, smooth, and consistent customer service experience, further strengthening the relationship of trust between the Company and its customers and establishing an important foundation for long-term operations and sustainable development.

Professional customer service system

As Gamania Group's customer service expert, Gamania CRM continued to upgrade its customer service system in 2025. In addition to deepening the application of AI customer service and automation, it further expanded its role to that of a Customer Relationship Management (CRM) distribution partner and implementation consultant, providing corporate clients with more comprehensive customer service and customer relationship management solutions. By integrating AI customer service, Robotic Process Automation (RPA), AI-assisted text generation, and CRM system implementation capabilities, Gamania CRM has built an intelligent service system with scalability and flexible adjustment capabilities. This is driving the transformation of customer service operations from a traditional outsourced manpower model into a data-driven "intelligent service collaboration" model.

Customer Complaint Mechanism

To continue safeguarding customer rights and interests and strengthening service quality, the Company continues to optimize its customer complaint handling mechanism and has established diverse and immediate channels for receiving complaints to ensure that customer feedback can be promptly accepted and addressed. When a customer submits a complaint, frontline customer service personnel immediately create a case and refer it to the relevant unit for investigation. In principle, the response process is initiated within 1 business day, and the case is handled and a response provided within 3 to 5 business days, depending on its complexity. All cases are fully retained and incorporated into regular quality reviews and continuous improvement mechanisms. For higher-risk or disputed cases, the Company has established a cross-departmental collaboration mechanism for further review and resolution. If a customer still has concerns about the handling result, they may also file a complaint with a competent authority or a third-party organization. A designated point of contact within the Company will handle such cases in a coordinated manner and complete the response within 15 days, ensuring the fairness and compliance of the handling process.

Overall complaint-handling efficiency remained stable in 2025, and the on-time closure rate within 15 days for complaint cases handled through government agencies continued to be 100%. As the application of AI customer service has deepened, real-time front-end responses, issue guidance, and greater information transparency have effectively reduced repetitive complaints and complaints arising from misunderstandings. The overall number of complaints continued to decline (down 14% year on year), demonstrating further improvements in service accuracy and front-end identification capabilities. Through standardized processes and AI-assisted mechanisms, the Company continues to strengthen the efficiency and quality of complaint handling, reduce communication gaps, and enhance customers' trust in the service experience and the brand, providing an important foundation for safeguarding customer rights and interests and achieving sustainable operations.

Integrate AI and CRM Capabilities and Upgrade the Corporate Project Collaboration Model

- In 2025, in addition to continuing to optimize AI customer service applications, Gamania CRM further integrated CRM system implementation and process automation capabilities, helping corporate clients extend their planning from customer service operations to overall customer relationship management. By integrating conversation data, member data, and service metrics, it establishes a cross-system data view that helps clients understand user behavior and service performance in real time.
- Through implementation consulting and project management mechanisms, it provides system planning, performance tracking, and optimization recommendations, enabling Gamania CRM to further transform from a service execution role into a strategic partner that helps clients optimize their operations and decision-making.

Strengthen Data Feedback and Governance Mechanisms and Implement a Quality Closed Loop and Compliance Management

- Building on its existing diverse feedback mechanisms, Gamania CRM further integrated CRM and customer service data in 2025, strengthening the centralized management and analytical application of feedback data. Through integrated analysis of satisfaction surveys, customer service feedback, case records, and quality spot-check results, it establishes mechanisms for issue attribution and tracking, forming a complete closed loop for quality improvement.
- Customer service operations continue to comply with the requirements of competent authorities, implementing requirements for response times, record retention, personal data protection, and complaint handling procedures. Regular audits and system improvements are also conducted to ensure steady improvements in service quality and compliance.

Promote Scalable Intelligent Services and Strengthen Experience Consistency and Brand Value

- In 2025, the intelligent service collaboration model was further expanded from individual applications to multiple scenarios and cross-channel services. Combined with CRM data applications and customer tier management mechanisms, this improves service precision and resource allocation efficiency. AI handles standardized needs, while human agents handle highly complex situations, establishing a stable and consistent service experience.
- By integrating service data and customer insights, Gamania CRM helps corporate clients optimize user engagement strategies, improve the quality of interactions with and service satisfaction among high-value users, and further strengthen brand trust and user loyalty.

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2.4.2 Personal data and privacy protection

Gamania employs a multi-layered defense mechanism for information security management. All network services are equipped with firewalls, network identity verification, and threat monitoring and analysis mechanisms, to enable timely detection and blocking of malicious network behavior and ensure service stability and user information security. We also conduct regular system vulnerability scans and patching and continuously strengthen our response capabilities through simulated hacker attacks and information security drills. Simultaneously, data backup operations are set up according to different service types to mitigate risks arising from unforeseen incidents. To ensure data access security, only authorized personnel are permitted to access relevant data. For detailed information, please refer to Section 2.3 Information Security.

Gamania prioritizes the protection of personal data and has a clear "Personal Data Protection Policy". Its scope covers all employees of the Group's subsidiaries and their suppliers, with the Group-level Personal Data Management Committee, responsible for overall coordination and management. All units within the Group that handle personal data (including all employees, contractors, and personal data managed by collaborating partners) must plan, execute, and implement personal data protection operations in accordance with regulations, while regularly reporting progress and implementation status to the committee.

Personal Data Protection Policies and Principles

Gamania's personal data collection is subject to nine principles. From the moment of collection, users are proactively informed of the privacy protection policy and terms of use. The Company adheres to the principle of not collecting unnecessary personal data and fully protects users' right to choose and informs them whether to accept behavioral tracking, personalized marketing, and secondary use of their data. All data transmitted over the Internet is protected by encryption mechanisms to prevent unlawful interception by third parties during transmission. Confidentiality clauses are included in cooperation agreements entered into with consumers or suppliers. The unauthorized provision, sale, exchange, or rental of data to other groups, individuals, private organizations, or for other purposes is strictly prohibited. Gamania maintains a "zero tolerance" policy for information security and personal data protection. Any violations are subject to necessary actions based on the internal "Disciplinary Regulations". In 2025, there were no incidents of violation of customer privacy at the Company, and there were no legal penalties related to user privacy imposed on the Company.

Nine principles of personal data protection

Purpose specification principle

The purpose must be clearly stated at the time of collection, the privacy policy statement must be emphasized, and the rights and interests of the parties concerned must be respected.

Openness and notification principle

The development, use, and policies of personal data must be aligned with the consistent regulations for openness.

Collection limitation principle

The categories of personal data and the relevant restrictions on collection must be explicitly defined.

Use limitation principle

The use of personal data requires the consent of the parties concerned, and the processing and utilization of such personal data are subject to appropriate applications for authorization.

Individual participation principle

The parties' rights to inquire about, browse, make copies, supplement or make corrections to, request cessation of collection/processing/utilization of, and delete their personal data shall be protected, and responses to any matters related therewith shall be made within an appropriate timeframe.

Data content principle

Data is used on the parties' discretion or when the time limit for collection has expired, and the accuracy, integrity, and timeliness of data are ensured.

Security safeguards principle

Reasonable and appropriate security protection measures must be adopted for data to avoid the risks of data loss, misuse, damage, alteration or disclosure, and to meet statutory reporting requirements.

Accountability principle

The management units, supervisory personnel, and users of personal data shall be clarified to properly manage and define the respective authority and responsibilities. In addition employees of the Group shall be specifically required to fulfill the obligation and responsibility of personal data protection to prevent improper use of personal data.

Harm prevention principle

There is a mechanism for immediate notification and handling when the possibility and severity of personal data being threatened or damaged in the collection, utilization or transmission process are high, in order to reduce and prevent the risks of damages and penalties arising from improper personal data protection.

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Personal Data Management Committee Structure and Responsibilities

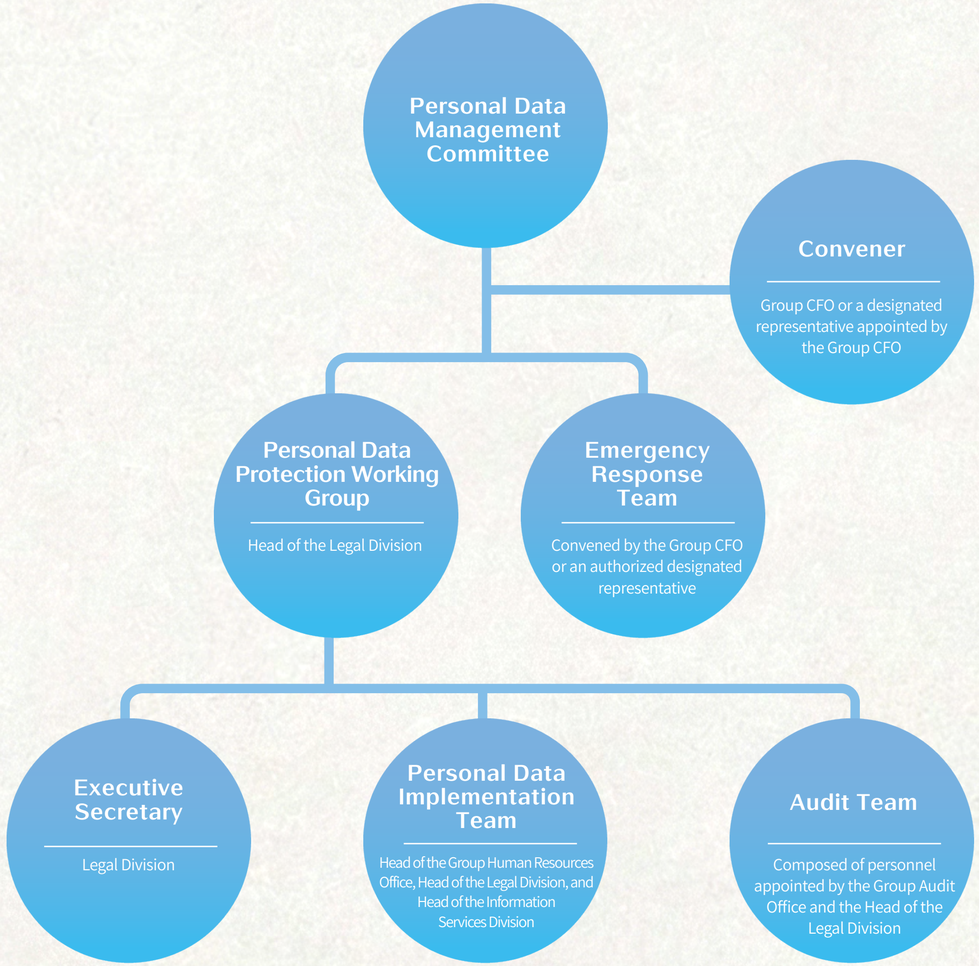
The Personal Data Management Committee is chaired by the CFO and includes an Emergency Response Team and a Personal Data Protection Team. This committee collaborates with the Legal Division to jointly prevent external intrusion risks and ensure the accuracy and completeness of personal data files. The Personal Data Protection Team includes an Audit Team, composed of members from the Audit Office and Legal Division. This team is responsible for planning regular inspection operations and implementing security maintenance measures. It also carries out immediate improvement actions to ensure the effective implementation of the system.

Tasks of the Personal Data Management Committee

1. Proposal on the personal data protection policy.
2. Planning of the personal data management system, and discussion and implementation of related matters.
3. Assessment, management, and review of personal data privacy risks.
4. Planning of the awareness-raising campaigns and education and training in relation to personal data protection for dedicated personnel and employees of all units at all levels within the Group.
5. Review, discussion, and evaluation of the legitimacy and adequacy of the personal data management system.
6. Planning and implementation of other personal data protection and management matters.



Personal Data Management Committee Organizational Structure



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2.4.3 Customer satisfaction

2025 Customer Satisfaction Survey

Gamania places improving service quality and the customer experience at the core of its approach and strengthens the overall responsiveness of customer service through AI-powered technologies, data analytics, and standardized operating processes. To improve the first-response resolution rate and service accuracy, the Company continues to optimize customer service processes by combining AI customer service, intelligent routing mechanisms, and knowledge base applications to strengthen frontline personnel's ability to make judgments and respond in real time. At the same time, AI-assisted text-generation tools and quality inspection mechanisms are used to improve response consistency and information accuracy. Regular training and quality audits are also conducted to ensure the implementation of service standards. To handle large volumes of inquiries and reduce recurring customer complaints, Gamania continues to deepen its use of data analytics and self-service solutions. By monitoring high-frequency issues and trends in user needs in real time, the Company dynamically optimizes its FAQs and AI customer service corpus to improve the problem-solving capabilities of self-service channels. Front-end interception mechanisms (such as announcement prompts and BOT guidance) and batch response mechanisms are also used to reduce repeat contacts and the workload associated with repetitive responses. At the same time, one-stop self-service and process automation are used to strengthen overall service efficiency and operational resilience.

Overall, through the introduction of AI technologies, data-driven management, and optimization of self-service solutions, Gamania continues to improve service efficiency and the stability of service quality. Even when service volumes fluctuate, the Company is able to maintain a consistent, high-quality customer experience, further strengthening brand trust and user loyalty and providing an important foundation for sustainable corporate development.

2025 Customer Service Highlights

Item	2025
Annual service volume	190,000 cases
Customer satisfaction	4.77
First response resolution rate	92.1%
Service quality inspection accuracy rate	99.6%

Notes: 1.Customer satisfaction is measured on a five-point scale.

2.The service quality inspection accuracy rate refers to the proportion of cases that meet service standards after the customer service center conducts sample inspections of various types of service interactions over a specified period. This indicator reflects customer service personnel's correct understanding of product knowledge, process regulations, and information provision. It also serves as an indicator for evaluating training effectiveness, knowledge base maintenance, and the level of system assistance. By establishing clear evaluation standards and error definitions, implementing a standardized scorecard for record-keeping, adopting layered inspection mechanisms like risk type categorization and AI quality inspection, and combining them with education and improvement measures, we have realized a service quality inspection cycle to ensure continuous service quality enhancement.

Customer Satisfaction Action Plan

For major complaints or cases involving potential safety risks, the Company has established a dedicated handling team that immediately activates a cross-departmental coordination mechanism to ensure that investigation, communication, and response processes comply with the requirements of the competent authorities and are completed on time.

For customer complaints and official correspondence from government agencies, Gamania follows standardized handling procedures and regulatory requirements. A dedicated unit centrally receives and tracks all cases, while cross-departmental collaboration mechanisms are used to conduct investigations and prepare responses, ensuring that all cases are handled and responded to within 15 days. In 2025, the Company received a total of 513 items of official correspondence from government agencies, of which 85 required coordination meetings. All were responded to within 15 days, as required, achieving a 100% on-time response rate. No major information security incidents, privacy breaches, or incidents subject to government monitoring occurred in 2025, helping the Company continue to maintain its corporate image and public trust. Customer complaints continued to relate primarily to "MapleStory (New)." Analysis showed that they were mainly concentrated on issues related to account management and event mechanisms, reflecting users' strong concerns about fairness, information transparency, and information security. Major Types of Customer Complaints:

Main complaint type	Percentage	Handling method
Account Restrictions / Suspension	42%	For suspected violations or cheating activities, an internal review mechanism is initiated. Where the operations team determines that a violation has occurred, the account restriction remains in place to ensure platform fairness and proper order of use.
Event Disputes / Refunds	31%	Disputes arising from adjustments to event settings or processes that have not been fully refined are handled through a standardized compensation mechanism. Dedicated service channels (such as an official LINE account) are also established to provide immediate, one-on-one communication and explanations, reducing the impact of customer complaints.
Account Theft	8%	Dedicated support is provided to help track the flow of virtual assets. Recovered assets are returned to users, while unrecovered portions are handled in accordance with the standard-form contract. Users are also assisted in understanding available legal avenues for seeking compensation.

Subsequent Action Plan

The Company continues to use cases received through official correspondence from competent authorities as an important basis for improvement. By advancing institutional and technological measures in parallel, it strengthens risk control and service quality and reduces the recurrence of similar customer complaints. Key areas of improvement in 2025 included:

1. **Deepen Data Analytics and Root Cause Management:** Regularly consolidate customer complaint types and key causes and feed the findings back into adjustments to product design and operating strategies.
2. **Strengthen Cross-Departmental Response Mechanisms:** Optimize the handling process for disputed cases by having product, operations, legal, and customer service units work together to improve efficiency and consistency.
3. **Optimize Service and Communication Mechanisms:** Improve information transparency and user understanding through dedicated service channels and real-time response mechanisms.
4. **Enhance Information Security Protection and User Education:** Continue promoting secure account management practices to reduce the risk of account theft.

Through the above measures, the Company is gradually strengthening its prevention-oriented customer complaint management mechanism, enhancing customer trust and service quality, and continuing to fulfill its commitment to protecting consumer rights and interests and to social responsibility.

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3.1 Response to climate change

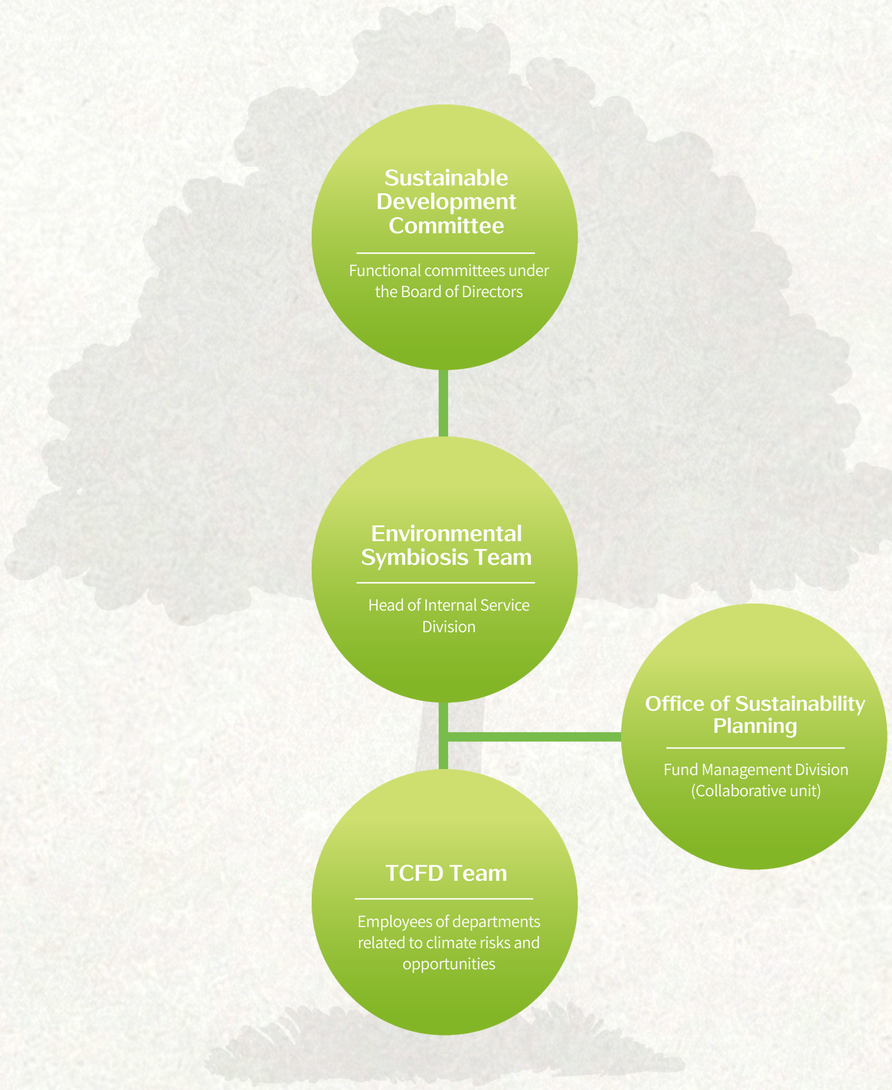
3.1.1 Climate governance

Climate governance structure

In response to climate change issues, Gamania has established a "TCFD Working Group" in 2023, jointly managed by the "Environmental Symbiosis Team" and "ESG Sustainability Planning Office." The Director of the Administrative Services Department is responsible for managing and promoting environmental projects such as greenhouse gas inventory and carbon reduction actions, with regular reports to the Sustainable Development Committee and the Board of Directors at least once a year. The board is fully empowered and provides guidance on climate-related issues. In addition, recognizing the importance of sustainability- and climate-related financial information to investors' decision-making, Gamania discloses relevant information in accordance with the four core elements of the Task Force on Climate-related Financial Disclosures (TCFD) framework and the IFRS Sustainability Disclosure Standards: governance, risk management, strategy, and metrics and targets.



Climate Governance Framework Chart



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3.1.2 Climate Risk Management

Climate Risk Identification and Assessment Process

Step1> Compilation of the list of climate risks and opportunities

Gamania takes the types of climate risks and opportunities recommended in the TCFD framework, the climate risks and opportunities concerning international benchmark peers, and the characteristics of the industry Gamania is in as reference, and has the TCFD Team hold meetings to determine the list of climate risks and opportunities for Gamania.

Step2> Analysis of the scope of risk impact

The TCFD Team reviews and assesses the level of impact and level of vulnerability each risk has on Gamania's upstream suppliers, own operations, and downstream customers. Employees and managers of relevant departments then identify major climate risks based on their respective level of impact on the value chain by five-point scale rating.

Step3> Identification of significance

The TCFD Team rates the risks in two major aspects, "potential impact of risk" and "potential vulnerability of risk," to comprehensively identify the significance of climate risks to Gamania's operations, generate the risk matrix, and formulate response strategies and measures.

Step4> Confirmation and reporting

After assessing and prioritizing the materiality of identified risk hazards, further consider whether they should be integrated into the Group's risk management system to enable timely preparation and implementation of various response measures. The TCFD Team reports the climate risks, the corresponding opportunities and response strategies, and the climate risk matrix to the Sustainable Development Committee, and further reports to the Board of Directors after the committee's confirmation.

Step5> Continuous management and external disclosure

As per the analysis results, the Sustainable Development Committee of Gamania is responsible for supervising climate risks and opportunities, the Environmental Symbiosis Team and the Office of Sustainability Planning are responsible for the management of climate risks and opportunities, and the TCFD Team is responsible for assisting the management team in implementing the response measures and managing operations for climate-related risks and opportunity, and disclosing the climate risk and opportunity management status to stakeholders in the sustainability report and on the Company's website every year.

List of climate risks

Type		Climate-related risks
Transition risks	Policies and regulations	Collection of carbon tax/fee
		Litigation risk due to increasingly stringent sustainability regulations
	Technology	Low-carbon technology transformation
		Development and application of renewable energy
	Market	Slow response to climate change
		Impact on investment targets
		Increase in the price of energy and raw materials
	Reputational risk	Shifting consumer preferences
		Value chain responsibility management
Physical risks	Acute risk	Extreme weather event - drought
		Extreme weather event - rainstorm
	Chronic risk	Average rise in temperature
		Loss of natural resources

Time of risk occurrence



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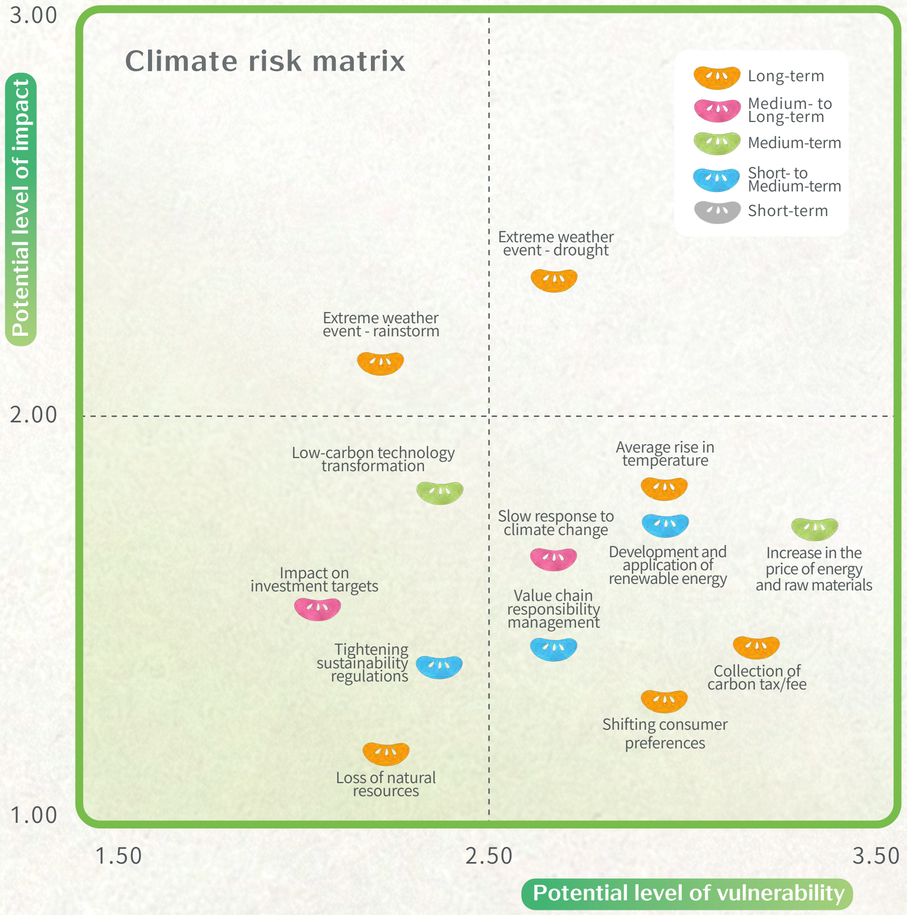
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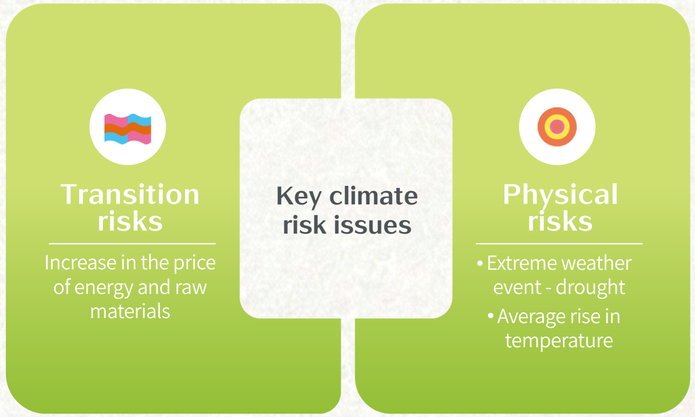
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Key climate risk identification results

Through the climate risk identification process, a matrix is drawn based on the product of "potential impact severity" and "potential vulnerability", with results categorized into low, medium, and high-risk levels. In 2025, based on the previous year's identification results, the top three risks were identified as key issues. These include transition risks (increased energy and raw material prices) and physical risks (extreme weather events—droughts and average rise in temperature).

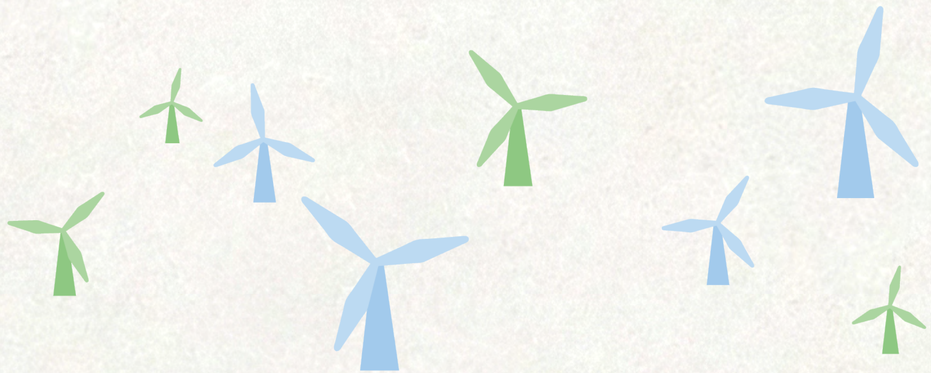




Climate Risk Management Process

In 2024, Gamania incorporated climate change-related risks into its enterprise-wide risk management framework as per the Risk Management Policy and Procedure. This framework is based on a three-line defense model, including the audit unit, risk management team, and operational units, to manage climate risks in multiple aspects. From risk identification and measurement to risk monitoring and reporting, an independent internal audit unit oversees compliance with regulations and implementation. The Company actively implements internal control systems and a comprehensive risk management approach.

In response to the potential impacts of climate change on the environment, economy, and corporate operations, Gamania regularly reviews and assesses the risks, opportunities, and related impacts on its business based on international climate-related information and trends.



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3.1.3 Climate strategy

Climate Change Scenario Analysis

In response to the increasingly severe and highly uncertain impacts of climate change, Gamania uses multiple climate scenario analyses to identify the potential impacts of climate-related risks and opportunities on the Company's business, operations, and strategy and to develop corresponding response and adaptation strategies. The relevant scenarios are based on the "World Energy Outlook" published by the International Energy Agency (IEA) and the Sixth Assessment Report of the Intergovernmental Panel on Climate Change (IPCC), which serve as important references for assessing climate-related risks and opportunities.

Climate-Related Risks and Opportunities	Scenario	Description
Transition risks and opportunities	Net Zero Emissions by 2050 Scenario (NZE)	In this scenario, the global energy industry achieves net-zero emissions by 2050, aligning with the UN's SDGs. Countries are expected to take multiple carbon reduction actions, such as energy transition, reducing fossil fuels, and increasing renewable energy use, while ensuring economic growth and stable energy supply.
	Stated Policies Scenario (STEPS)	This scenario reflects the current global energy industry's development trend based on carbon reduction policies and measures already implemented by governments. It provides an analysis of future energy market trends.
Physical risks	Low-Emissions Scenario (Shared Socioeconomic Pathway 1-2.6, SSP1-2.6)	In this scenario, the world actively pursues environmental protection and reduces carbon emissions. Countries continue to promote carbon reduction policies and accelerate the development of clean energy technologies, aiming to transform the energy structure.
	Very High Emissions Scenario (Shared Socioeconomic Pathway 5-8.5, SSP5-8.5)	In this scenario, the world continues to rely on fossil fuels, environmental policy management is weak, and there is a lack of effective carbon reduction measures. Clean energy technology development is slow, but energy demand continues to rise, to hinder an effective change in the high-emission energy structure.

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Key Climate Risks and Opportunities

Through its climate risk and opportunity identification and assessment process, Gamania develops climate-related issues with reference to its own industry characteristics and industry benchmarks. The TCFD Task Force continuously reviews its alignment with Gamania's business philosophy and strategic direction, and takes stock of the climate risks that can be managed amid the low-carbon transition, as well as the climate and business opportunities that can be further developed. Based on the assessment results, we further formulate internal strategies and targets, management approaches, and action plans, as described in the table below.

Top Three Climate Risks

Climate risk issue 1	Increase in the price of energy and raw materials (market risk)
Estimated time of occurrence	Long-term
Scope of impacts	Upstream, own operations
Risk impact	To meet the requirements of tripling renewable energy capacity and quadrupling energy efficiency in a Net-Zero Emissions (NZE) scenario, energy prices may increase significantly to reflect their true costs. Industries within Gamania's value chain may face changes in energy costs and increased operational costs, leading to higher procurement and data center maintenance costs.
Risk and financial impact	Under the NZE and STEPS scenarios for 2025 and 2030, the financial impacts are not significant. The impact amounts under the scenarios are therefore not disclosed at this time.
Response strategies	**1. Establishment of building an intelligent monitoring system** Gamania's headquarters building is equipped with an energy monitoring management system that digitizes the monitoring, analysis, and calculation of building energy consumption, including air conditioning, lighting, water dispensers, office machines, light sensors, and air quality. This system allows for the setting of constant temperatures, scheduled lighting, timed device operations, and sleep modes, thereby achieving energy savings and air quality management. **2. Energy saving measures** With the goal of improving energy efficiency and prioritizing environmental conservation and energy savings, the building has been re-planned and repaired, and staff have been continuously educated to raise awareness of energy conservation. 1 Turn off the lights in offices at any time. Some public areas are equipped with light sensors to turn off the lights during off-hours. 2 Replace old and energy-intensive air-conditioning equipment, and regularly clean and maintain them to improve operational efficiency. 3 Replace existing lighting fixtures with high-efficiency LED fixtures and fully convert office lighting to LED systems. A total of 121 meters of linear LED lighting, 77 recessed downlights, 66 sets of track spotlights in office areas, and 9 track spotlights in elevators were replaced. 4 Sunshade designs reduce indoor exposure to sunlight, which enhances cooling efficiency. **3. Map out a net-zero emissions pathway, develop net-zero strategies, and execute relevant initiatives** The Company is conducting a comprehensive inventory of Scope 1, 2, and 3 carbon emissions. To actively achieve net-zero emissions, we are expanding the use of renewable energy, optimizing server energy efficiency, increasing the proportion of green electricity procurement, and reducing equipment energy consumption. **4. Participating in government’s carbon reduction incentive programs** The "Gamania’s Office Building LED Lighting Project for Voluntary Carbon Reduction" has been approved by the Ministry of Environment. The category of the project is "reduction or avoidance of emissions". It involves replacing old lighting fixtures with high-efficiency LEDs throughout the headquarters, from the first basement floor to the seventh floor, totaling 1,592 lights. This project is expected to remove 840 metric tons of CO2e over a ten-year crediting period.
Response strategies Financial impact	Response costs are approximately NT$7,747 thousand per year, representing approximately 0.09% of revenue.

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Climate risk issue 2	Extreme Weather Events - Drought (Acute Risk)
Estimated time of occurrence	Long-term
Scope of impacts	Upstream parties, own operations, and downstream
Risk impact	In the IPCC SSP 5-8.5 scenario applied to Taiwan based on the TCCIP estimation, the result showed that the frequency of extreme weather would increase, and the probability of no rainfall for more than 30 days would increase by multiples. Drought could cause water outage or shortage, and the following risks could subsequently arise: ● Water rates might increase, which may lead to operational disruptions of Gamania or the value chain and greater operating costs. ● Data center cooling water supply interruptions, increased frequency of equipment maintenance, or even equipment damage, leading to higher operating costs or decreased production capacity
Risk and financial impact	The impact is approximately NT$37,625 thousand per year, representing approximately 0.42% of revenue.

Scenario analysis	Financial impact for 2030	Percentage of revenue
SSP1-2.6	Approximately NT$38,001 thousand	Around 0.43% of revenue
SSP5-8.5	Approximately NT$38,377 thousand	Around 0.43% of revenue

Response strategies

1. Improve the ability to resist natural disasters

Strengthen building structures and increase disaster response measures to maintain the effectiveness of BCM. Gamania's IT systems and equipment are all equipped with business continuity plans, which are regularly reviewed and tested.

2. Improve water resource efficiency and avoid water waste

Gamania has completed the replacement of washbasin faucets with sensor-activated faucets and continues to promote water conservation. The Company also plans to develop a more comprehensive water resource management policy to reduce water consumption. In addition, an atmospheric water generator has been installed that uses solar energy to collect moisture from the air and convert it into drinking water after filtration.

3. Energy saving measures

Same as those described under Market Risk.

4. Supply chain resilience

Gamania has established a supplier management policy, evaluates and selects suitable partners according to the policy while actively promoting sustainable development with suppliers to jointly reduce environmental impact. In the future, climate risk issues will gradually be incorporated to identify high climate risk suppliers for strengthened management and guidance, and enhance the climate resilience of Gamania's supply chain.

5. Procurement of relevant insurance and equipment maintenance

We have invested in various insurance policies, including commercial fire insurance, its additional riders, and electronic equipment insurance for our IT assets. Additionally, we conduct regular maintenance of fire safety and

6. Use of environmentally friendly refrigerants

We utilize eco-friendly refrigerants in our server room cooling equipment, office air conditioning systems, and data centers to minimize negative environmental impact.

7. Dynamic energy-saving adjustments for building air conditioning systems

We adjust air conditioning temperatures according to ambient temperatures to reduce energy consumption while maintaining a comfortable office environment.

Response strategies Financial impact	Response costs are approximately NT$11,497 thousand per year, representing approximately 0.13% of revenue.

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Climate risk issue 3	Average rise in temperature (long-term risk)
Estimated time of occurrence	Long-term
Scope of impacts	Upstream parties, own operations, and downstream
Risk impact	Based on TCCIP's estimates and applying the IPCC AR6 warming scenarios of 1.5° C to 4° C in Taiwan, it is expected that sea levels around Taiwan's coastal areas will rise by 0.5 to 1.2 meters, accompanied by an increase in the duration of drought seasons and extremely high temperatures. This will have the following impacts on Gamania: ● Adversely affect employees' physical health, resulting in lower work efficiency or higher turnover and requiring Gamania to incur additional labor costs. ● More frequent use of air conditioning in data centers may increase electricity consumption, contribute to energy shortages, and pose risks to the development of all business operations. This may also require Gamania to incur additional costs to transform its overall business strategy.
Risk and financial impact	The impact is approximately NT$16,966 thousand per year, representing approximately 0.19% of revenue.
Response strategies	As the root cause is the same, the response strategy is identical to that for Risk 2.
Response strategies Financial impact	Response costs are approximately NT$775 thousand per year, representing approximately 0.01% of revenue.

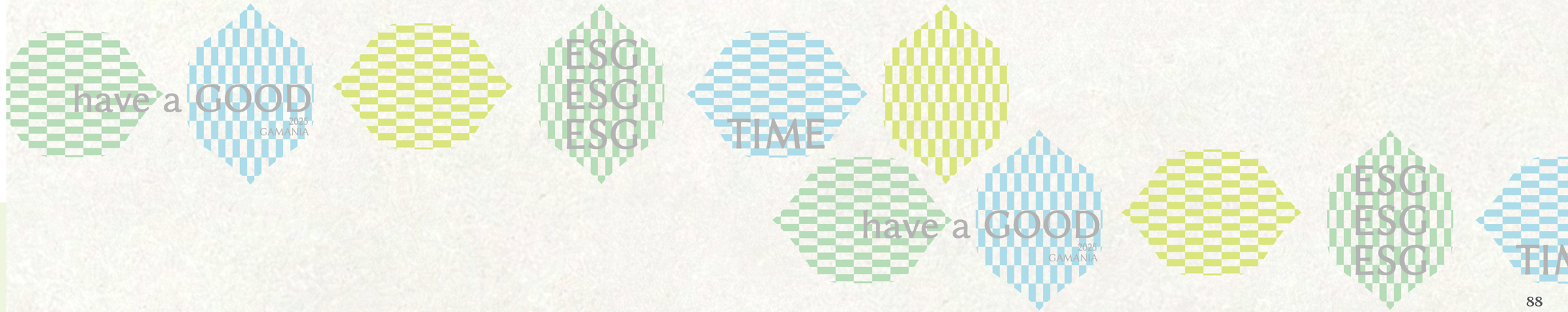
Scenario analysis	Financial impact for 2030	Percentage of revenue
SSP1-2.6	Approximately NT$19,172 thousand	Around 0.22% of revenue
SSP5-8.5	Approximately NT$19,681 thousand	Around 0.22% of revenue

Note: This financial impact amount is calculated based on a half-day operational disruption due to energy shortages.

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Top Three Climate Opportunity Issues

Climate Opportunity 1	Resource efficiency
Impact	Gamania actively promotes digital transformation, the use of renewable energy, and environmentally friendly low-carbon materials. The Company continues to educate employees on water conservation, energy savings, and waste reduction, planning more comprehensive water resource and waste management policies to minimize resource consumption, implement the Group's environmental symbiosis philosophy, and lower operational costs.
Opportunity and financial impact	The impact is approximately NT$13,216 thousand per year, representing approximately 0.15% of revenue.
Management strategies	❶ The headquarters building is equipped with an intelligent energy monitoring and management system to digitally monitor and analyze the building's energy consumption to save power and manage air quality. ❷ Energy-intensive, outdated equipment has been replaced. All office lighting has been replaced with high-efficiency LEDs. Sensor lights were installed in some areas and patrol inspection has been strengthened during off-hours. ❸ Initiatives for paperless operations and cloud compression, such as utilizing cloud storage and replacing traditional whiteboards with digital meetings, sticky notes, and other alternatives. ❹ Production of environmental awareness videos to raise employees' awareness of energy conservation. ❺ The Company is researching low-carbon, environmentally friendly materials for its brand ambassador, "Good Time Man". ❻ Water-saving measures continue to be implemented, and water efficiency is being improved. ❼ Gamania purchased enough renewable energy certificates (RECs) (a total of 1,135 RECs purchased in 2025) and plans to sign power wheeling contracts with renewable energy providers to gradually increase its use of green electricity. ❽ Strive to meet the relevant criteria and secure more favorable interest rate reductions from various banks, including reductions in greenhouse gas emissions intensity and water use intensity, while specifically managing and tracking resource efficiency indicators. ❾ Senior management promotes Group-wide actions to improve energy and resource efficiency and sets renewable energy use targets.
Response strategies Financial impact	Management costs are approximately NT$7,976 thousand per year, representing approximately 0.09% of revenue.



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Climate Opportunity 2	Products and services
Impact	Gamania leverages digital network technologies and incorporates AI and big data to innovate products and services, effectively integrating group synergies, increasing operational efficiency, enhancing service experiences, gaining consumer approval, and providing digital business solutions that integrate cloud data centers, cybersecurity services, and mobile security. We innovate low-carbon services to enter new markets and increase revenue.
Opportunity and financial impact	The impact is approximately NT$10,912 thousand per year, representing approximately 0.12% of revenue.
Management strategies	① In response to the major enterprises' active cloud transformation to reduce the carbon emissions generated by server rooms, the Company's cloud-related service revenue has also grown on a yearly basis. ② Gamania CloudForce's 3D digital avatar visualization platform integrates cloud, information security, energy and environmental control systems. It also helps customers incorporate the ESG KPI environmental indicators they track into the platform, effectively supporting their business transformation. ③ The product manager shares the latest market information and trends in the strategy meeting and formulates the next stage of product service and sales strategy. ④ We encourage innovation and research in sustainability-related technologies and actively apply for patents.
Response strategies Financial impact	Management costs are approximately NT$1,173,304 thousand per year, representing approximately 13.23% of revenue.

Climate Opportunity 3	Green procurement/supply chain
Impact	Gamania has established a supplier management policy, working together with suppliers to promote sustainable development and jointly reduce environmental impacts. The Company also actively pushes for green procurement, selecting cloud service providers with strong ESG performance, and sourcing office supplies like LED bulbs, computer hardware, and paper products that meet environmental regulations, ISO certifications, and PEFC forest certification. This can reduce operating costs, enhance supply chain reliability, and improve the Company's reputation.
Opportunity and financial impact	The impact is approximately NT$1,017 thousand per year, representing approximately 0.01% of revenue.
Management strategies	① In 2025, green procurement of products bearing environmental labels and environmentally friendly consumable cleaning products amounted to NT$9.93 million. Including expenditures on environmental projects, cumulative spending exceeded approximately NT$11.655 million. ② Gamania replaced aging lighting fixtures in its headquarters building with high-efficiency, energy-saving LED lighting. In 2025, a total of 121 meters of linear LED lighting, 77 recessed downlights, 66 sets of track spotlights in office areas, and 9 track spotlights in elevators were replaced. ③ Continue to strengthen sustainable supplier management by establishing the "Supplier Management Policy" and the "Supplier Corporate Social Responsibility Statement," inviting new suppliers to sign the declaration, and requiring all suppliers to conduct self-management. ④ Continue to obtain various environmental labels and certifications (such as the Green Mark, Energy Label, and PEFC forest certification).
Response strategies Financial impact	Management costs are approximately NT$11,651 thousand per year, representing approximately 0.13% of revenue.

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3.1.4 Climate Metrics and Targets

All departments of Gamania jointly managed climate-related issues based on their respective responsibilities. The Internal Service Division was the primary responsible unit for promoting carbon reduction actions, and used carbon emissions as the climate indicator for internal management. For climate opportunities, Gamania internally introduced low-carbon technologies and services to the Group in an active manner, and included carbon emissions as one of the assessment factors in terms of platforms and big data, agency for new products, and self-developed new products.

Since 2022, Gamania has conducted greenhouse gas inventories and obtained verification in accordance with ISO 14064, with 2022 designated as the base year for its greenhouse gas emissions target. Beginning in 2025, the Company also conducts greenhouse gas inventories in accordance with the Greenhouse Gas Protocol (GHG Protocol). In 2023, Gamania issued its "Net Zero Declaration," committing Gamania Digital Entertainment to achieving net-zero emissions by 2050 and planning to reduce Scope 1 and Scope 2 greenhouse gas emissions by 90% over the same period. For Scope 3 emissions, Gamania works with supply chain partners to promote the use of low-carbon materials and strengthen carbon reduction management across the value chain. Any remaining emissions that cannot be eliminated through technology upgrades or efficiency improvements will be offset by purchasing internationally recognized carbon credits. The Company will also continue to assess and develop long-term carbon removal technologies to ensure the achievement of its carbon reduction targets.

In terms of electricity consumption, the Company achieved its goal of reducing per capita electricity consumption by more than 1% annually in 2025, with a 1,404 kWh decrease compared to 2024, a reduction of approximately 22.93%.

Metric	Short-Term Target (2023-2026)	Mid-Term Target (2027-2029)	Long-Term Target (2030-)
Absolute reduction in Scope 1 and Scope 2 GHG emissions compared to the base year	12%	32%	78%
Percentage of renewable energy in data centers	10%	20%	30%
Percentage of the Group's renewable energy use	Increase the percentage and scope of renewable energy use each year.		

2025 Per Capita Electricity Consumption

Decreased by
1,404
kWh

Decreased by
22.93%
Exceeded the target of reducing annual per capita electricity consumption by 1%

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GHG Emission Volume

Unit: tCO2e

Category	2022 (Base Year)	2023	2024	2025	Target for 2025
Scope 1	45.882	193.463	257.354	242.153	Scope 1 and Scope 2 emissions decreased by 44.27% compared with the base year, achieving the target
Scope 2 - Location-Based	5,267.656	4,104.86	3,655.925	2,719.103	
Scope 2 - Market-Based	5,267.656	4,104.86	3,655.925	2,719.103	
Scope 3	3,541.213	3,700.063	3,807.973	6,944.705	
Total greenhouse gas emissions	8,854.751	7,998.386	7,721.252	9,905.961	

Notes:1.The greenhouse gases covered include CO2, CH4, N2O, and HFCs.

2.The increase in Scope 3 emissions was attributable to increased business demand across subsidiaries, substantial purchases of capital equipment, and business expansion by cross-industry customers of Gamania CloudForce's data centers. As a result, emissions from upstream purchased capital goods and downstream leased assets increased significantly in 2025, leading to an overall increase in Scope 3 emissions.

3.Based on the significance, this inventory excludes emissions from visitor transportation, upstream leased assets, product use, final product disposal, franchise, and investments.

4.The electricity emission factors are based on the figures published by the Bureau of Energy, which were0.509, 0.495, 0.474 and 0.474 (kg/kWh), respectively from 2022 to 2025. The 2025 factor for Hong Kong was 0.540 (kg/kWh).

5.2022-2025 data coverage rate is 100%, calculated based on the operating income. Gamania Hong Kong was included in the reporting scope beginning in 2024.

Greenhouse Gas Emissions Intensity

Unit: metric tons of CO2e/NT$ million



Note: The GHG inventory covers Scope 1, Scope 2, and Scope 3 emissions. The gases included in the calculation are CO2, CH4, N2O, and HFCs.

Scope 3 Inventory Categories and Emissions

Unit: tCO2e

Item	2025	Item	2025	Item	2025
Category 1 Emissions from Purchased Goods and Services	368.059	Category 4 Emissions from Upstream Transportation and Distribution	0.003	Category 7 Emissions from Employee Commuting	640.466
Category 2 Emissions from Capital Goods	2,049.170	Category 5 Emissions from Waste Generated in Operations	26.232	Category 9 Emissions from Downstream Transportation and Distribution	5.610
Category 3 Emissions from Fuel- and Energy-Related Activities	642.499	Category 6 Emissions from Business Travel	95.609	Category 13 Emissions from Downstream Leased Assets	3,117.057

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3.2 Environmental management

3.2.1 Environmental sustainability

Environmental policy

In terms of the industry type, Gamania is not a company with high energy consumption and high pollution emissions; thus, its negative impact on the environment is relatively small. In order to fulfill sustainable corporate development and protect the market environment, we have formulated the "environmental and energy management policy" according to which we comply with environmental regulations, and also commit ourselves to reducing the Group's impact on the natural environment through management mechanisms and increasing employees' awareness of environmental protection and safety. Meanwhile, in response to the issues of global energy shortage and climate change, Gamania has incorporated the mindset of sustainability into its business management to carry on the promotion of environmental friendliness.

Gamania has produced a training video on "Promoting Environmental Friendliness," a pillar of the Group's sustainability blueprint. The video covers energy conservation and carbon reduction, water resources, waste management, and environmental laws and regulations, and is available online 24/7 through the Gamania Learning Network (E-Learning). The Company has also incorporated an environmental sustainability section into the Group's mandatory ESG courses and promotes related information to all employees through email communications, deepening their understanding of and building consensus around the environmental practices endorsed by Gamania.

Energy management system

In 2025, Gamania continued to deepen the intelligent application of its environmental control system. Building on the existing adoption of the Energy Use Intensity (EUI) metric, the Company further integrated historical data analysis and trend forecasting models to compare differences in energy consumption across different periods in real time. This enables the rapid identification of areas with abnormal electricity consumption and potential energy-saving opportunities, elevating energy management from "monitoring" to "prediction and optimization." System functionality was also upgraded to support the monitoring of multiple devices, further improving monitoring granularity. Early warning mechanisms have been introduced for critical infrastructure (such as UPS systems, generators, and fire pumps), enabling operational risks to be identified and reducing the impact of unexpected failures. Oil level monitoring and equipment operating status analysis have also been optimized to improve overall operational and maintenance reliability. For air-conditioning management, Gamania continued to strengthen its control capabilities. In addition to the existing temperature range settings, a mechanism for adjusting environmental parameters was introduced to optimize operating strategies in response to actual loads and environmental changes, thereby reducing energy consumption. More detailed fault timelines and event-tracking functions also make it possible to pinpoint where anomalies occur and implement improvements, thereby significantly improving handling efficiency.



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Low-Carbon Data Centers

To achieve the Group's 2030 carbon reduction target, when considering opportunities to lease Internet Data Center (IDC) facilities in cooperation with Chunghwa Telecom, an Internet Service Provider (ISP), Gamania carefully evaluates the data center environments provided by the service provider, including power supply, air conditioning, fire protection, security, environmental control systems, and renewable energy use. This ensures that overall operations align with environmentally friendly principles. The Group also increases the proportion of green electricity it procures year by year and works with its partners to advance the net-zero transition. Gamania's own data centers improve overall energy efficiency by adopting cloud-based architectures, replacing aging and energy-intensive server equipment, and integrating smart real-time data center monitoring systems. The server racks also feature hot- and cold-aisle designs, effectively preventing the mixing of hot and cold airflows and improving air-conditioning efficiency and energy-saving performance.

In 2025, green electricity accounted for more than 15% of the electricity used across IDC facilities operated in cooperation with ISP partners. Electricity consumption at Gamania's own data centers also decreased by approximately 400,000 kWh from the previous year, while carbon emissions fell by approximately 25.8%. In addition, Gamania CloudForce's Zhonghe Data Center and Chunghwa Telecom's Guofen Fuguo Data Center operate under a coordinated model to support the planning and operation of the overall data center network and jointly optimize energy and water resource management. Through comprehensive infrastructure configurations and continuous optimization of data center design, Gamania not only improves energy efficiency and operating performance but also effectively reduces the environmental impact of carbon emissions.

At the same time, dedicated CAGE areas are planned and established in accordance with data center design standards and customer needs to strengthen information and physical security management, thereby comprehensively enhancing service quality and sustainability value.

Energy-Saving Measures and Performance

Energy saving measures

- Replacement with LED lights in the data centers and offices
- Hot and cold aisles for racks
- Modular UPS
- Smart data center real-time monitoring
- Discarding of old servers and equipment
- Virtualization cloud technology
- Use of renewable energy (green electricity)
- Public cloud agent service

Energy saving performance in 2025

In 2025, electricity consumption at Gamania's own data centers decreased by 439,000 kWh, while carbon emissions fell by approximately 25% from the previous year.

PUE of self-owned data centers = 1.78 PUE of leased data centers = 1.61	Target: Continuous optimization of electricity use in data centers, and lower PUE.
In 2025, data centers used 1,340 MWh of renewable energy, accounting for 21% of their total energy use.	Target:15% renewable energy use in 2025: Target achieved! 25% renewable energy use in 2026

Notes:1.The data in this table covers all (100%) of Gamania CloudForce's data centers.
2.Carbon reductions are calculated using the 2025 electricity emission factor of 0.474 kg CO2e/kWh.





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3.2.2 Energy and resource management

Energy management

Gamania continues to strengthen energy management and closely monitor energy use. For electricity use, Gamania aims to improve energy efficiency and prioritizes environmental protection and energy conservation. Through building replanning and renovations, as well as continued communications with employees, the Company is committed to raising employees' awareness of energy conservation. Beginning in 2023, Gamania comprehensively replaced aging fluorescent tubes with high-efficiency LED lighting. In 2024, the Company established a comprehensive environmental control system to strengthen environmental and energy management at its headquarters building. In 2025, per capita electricity consumption decreased by 1,404 kWh (approximately 5.05 GJ) from 2024, representing a decline of approximately 22.93%.

Energy	Unit	2022	2023	2024	2025	Target for 2025
Gas	m^3	1,880	-	-	-	-
Town gas	Unit	-	-	-	299	-
	GJ	-	-	-	14.35	-
Liquefied petroleum gas	L	-	3,412.66	16,703.09	16,638.34	-
	GJ	-	105.2	464.00	415.04	-
Gasoline	L	-	731.29	846.88	-	-
	GJ	-	25.70	27.66	-	-
Diesel	L	-	-	-	477.53	-
	GJ	-	-	-	17.25	-
Purchased electricity - non-renewable	kWh	10,349,029	8,292,645	7,680,771	5,725,868	Met the target of reducing per capita electricity consumption by 1%, with an actual reduction of approximately 23%
	GJ	37,238.29	29,853.52	27,655.75	20,616.84	
Purchased electricity - renewable	kWh	0	1,331,232	2,011,901	2,116,089	
	GJ	-	4,790.09	7,244.15	7,619.29	

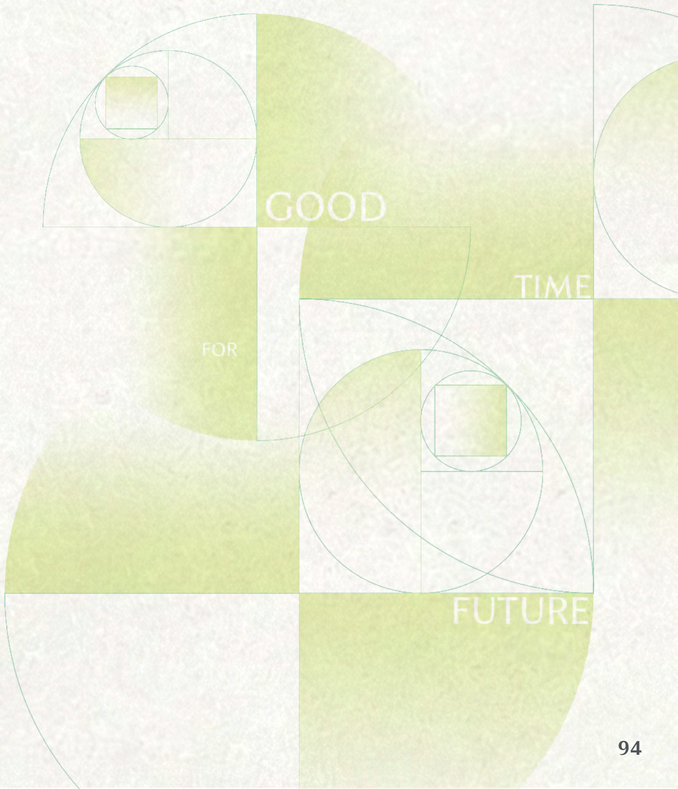
Notes:1.The conversion factors are based on the "Net Calorific Value of Energy Products" published by the Energy Administration, Ministry of Economic Affairs; the "Greenhouse Gas Emission Factors" announced on February 5, 2024; and the town gas conversion factor published by The Hong Kong and China Gas Company Limited (Towngas).

2.The Hong Kong office has been included in the scope of this table since 2024. Data coverage was 100% in all years, calculated based on operating revenue.
solely to the classification of energy types and associated data adjustments and do not affect total energy consumption or the related statistical results for 2023.

3.Following a review of the 2023 energy consumption data, certain energy items were found to have been misclassified and were therefore corrected. Natural gas consumption was revised from 1,831 m^3 (61.29 GJ) to 0, while liquefied petroleum gas consumption was revised from 1,581.66 liters (43.91 GJ) to 3,412.66 liters (105.2 GJ). These corrections relate solely to the classification of energy types and associated data adjustments and do not affect total energy consumption or the related statistical results for 2023.

Total Non-Renewable / Renewable Energy Consumption and Energy Consumption in 2025

Category	Unit	Energy Consumption	Share
Total non-renewable energy consumption	GJ	21,063.48	73.44%
Total renewable energy consumption	GJ	7,619.29	26.56%
Total energy consumption	GJ	28,682.77	100%
Energy intensity	GJ per NT$ million of operating revenue	3.23	-



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Water Resource Management

Gamania's headquarters sources 100% of its water from the Taipei Water Department, supplied by the Feicui Dam. The water is mainly used for office facilities, including restrooms, the employee cafeteria, and air conditioning systems. Although overall water consumption is relatively limited, we continue to uphold the principles of sustainability by regularly assessing water use across our facilities to identify major sources of water consumption and formulate corresponding water-saving measures. The employee cafeteria accounts for the largest share of water use. To address this, we actively assess and introduce water-saving equipment and standardize operating processes such as dishwashing, gradually bringing Gamania's water use under more effective control. In addition, Gamania does not use water for manufacturing processes or industrial purposes. The wastewater generated is mainly from daily use. The employee cafeteria is also equipped with wastewater treatment facilities, which properly treat wastewater to improve its quality before discharge. The cafeteria also regularly cleans its kitchen grease traps to prevent oil and grease from entering the public drainage system, thereby continuously improving overall wastewater quality.

Other water-saving measures include the installation of two atmospheric water generators, which collect moisture from the air and filter it into potable water, reducing water consumption. Gamania also continues to promote water conservation among employees and plans to develop a more comprehensive water resource management policy to reduce water consumption. As a result, per capita water consumption in 2025 decreased by 1.57 cubic meters compared with 2024.

Unit: million liters

Energy	2022	2023	2024	2025
Tap water consumption	27.98	23.00	20.50	17.93

Notes:1.Tap water consumption data are obtained from the Taipei Water Department. All water sources are freshwater (with total dissolved solids of 1,000 mg/L or less) and, based on an assessment using the WRI tool, are not located in areas of high water stress.

2.Data coverage was 100%, calculated based on operating revenue.



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Waste management

Waste Management Overview

In terms of waste management plan, Gamania's "environmental and energy management policy" stipulates that the inventory of total weight of waste should be performed every year, and relevant reduction measures and recycling plans should be developed to properly recycle and dispose of general and industrial waste and thereby lower the emissions of waste and pollutants. The waste of Gamania is mostly household waste, kitchen waste, as well as a small portion of waste batteries and 3C products. In 2025, Gamania generated approximately 32.58 metric tons of recyclable waste and 51.78 metric tons of general household waste, for a total of approximately 84.36 metric tons of waste. Various types of waste are entrusted to legally registered companies for waste cleaning operations. In addition, Gamania has set up an intelligent recycling machine "Bottle Man" and a battery machine "Ms Battery" as a "couple," and gives the collected PET bottles and batteries to recyclers who in turn distribute them to circular manufacturers for resource recycling and reuse, in order to create new value of waste. At the same time, employees may also earn environmental protection points by recycling waste; the accumulated points can be exchanged for relevant eco-friendly goods of the Company's cooperation projects, e.g. in response to Arbor Day, employees may exchange a bag of toilet paper certified by environmental protection labels with the points. In 2025, smart recycling machines collected 4,837 PET bottles, 41 plastic beverage cups, and 1,612 aluminum cans.

2025 Waste-Related Data

Unit: metric tons

		2022	2023	2024	2025
Domestic garbage		56.58	51.05	42.99	51.78
Resource recycling waste	Kitchen waste	12.28	14.26	19.57	19.40
	Paper	12.49	11.11	11.81	10.30
	Aluminum	0.13	0.15	0.19	0.20
	Iron	1.38	1.39	1.39	0.86
	PET bottle	2.14	2.53	2.16	1.78
	Waste electronic products (batteries)	0.07	0.04	0.05	0.07
	Subtotal	28.49	29.48	35.17	32.61
Total		85.07	80.53	78.16	84.39

Notes:1.Waste collection data are based on the collection records of outsourced waste collection contractors.
2.Data coverage was 85%, calculated based on operating revenue.



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2025 Waste Reduction Measures and Targets

Waste reduction measures

- Setting up an intelligent recycling machine and a battery machine to encourage employees' proper recycling practices and collaborating with cyclic economy companies.
- Providing recycling points that can be accumulated and exchanged for eco-friendly goods.
- Adding the recycling category of paper containers to improve the space for garbage recycling and ensure proper sorting.
- Setting up a photocopying paper recycling area in offices to promote the reuse rate.
- Shooting waste sorting promotion videos for employees to better understand the steps of resource sorting.
- Setting up a plastic bag recycling area at pantries for clean plastic bags to be reused.

Reduction targets

Use renewable energy and products made from environmentally friendly recycled or low-carbon materials, and promote and implement the Group's philosophy of environmental coexistence.

Pollution prevention

Gamania's operations do not generate exhaust gas or other harmful pollutants and therefore do not require dedicated wastewater treatment or pollution prevention facilities. Nevertheless, we regularly conduct annual maintenance of pollution prevention equipment. This includes facilities associated with the Gama Island employee cafeteria, such as wastewater tank cleaning, kitchen grease trap cleaning, restaurant drainage pipe cleaning, kitchen exhaust system maintenance, and air quality management. In 2025, Gamania invested nearly NT$655.9 thousand in the maintenance of pollution prevention equipment.

Pollution Control Equipment Execution Frequency and Operating Costs

Pollution prevention equipment/project	2025 Execution frequency	Operating and maintenance costs in 2025
Water treatment pool cleaning	Once every two months	NT$222,000
Grease trap cleaning	Twice a month	NT$201,600
Building balcony drainage pipe cleaning	Once a year	NT$63,000
Kitchen drainage pipes	Once a quarter	NT$16,800
Building toilets	Once every six months	NT$90,000
Kitchen exhaust system (Including exhaust hoods and stainless steel filters)	Once every six months	NT$62,500



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3.3 Coexistence With the Environment

3.3.1 Sustainable procurement

Supplier management policy

Gamania's suppliers are mostly for the procurement of electronic equipment and sundry items. The "supplier management policy" is in place to work with suppliers toward adopting sustainable practices and reducing impact on the environment. All suppliers are required to sign a "Supplier CSR Commitment" when contracting with the Company to ensure partners' compliance with environmental, labor, and human rights rules. In addition, suppliers are subject to assessment, management and evaluation. By the end of 2024, the Supplier CSR Commitment was revised to include additional human rights policy. As of June 2026, a total of 104 suppliers had signed the Supplier CSR Commitment, representing 100% of all suppliers.



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Supplier evaluation

According to Gamania's Procurement Management Regulations, the General Affairs Procurement Department annually selects key suppliers to be evaluated in the year based on the number of transactions, transaction amount, and importance. The procurement unit must review the items listed in the supplier evaluation form, including quality, timeliness, and customer complaint handling, etc., and handle relevant matters according to the supplier evaluation bylaws. Suppliers that have already shown abnormalities during cooperation while still in cooperation with the Company must be particularly prioritized for evaluation. After the supplier evaluation results are confirmed and signed by the head of the responsible unit, they can be used by procurement personnel as the basis for future supplier selection. In 2025, a total of 12 suppliers underwent risk assessment, accounting for 12.4% of all our suppliers.

Rating rules

Procurement personnel must investigate the cooperation records in the past or market reviews, and record the comments in the supplier evaluation form as the basis for supplier evaluation in the following years.

Supplier evaluation criteria include quality, timeliness, service, and price, while ESG performance is treated as a bonus criterion. The above items must be clearly recorded in the evaluation form, and the evaluation results shall be determined by the department head.

Evaluation results

1. Proactive Cooperation (5 points)
2. Strengthen Business Relations (4.0-4.9 points)
3. Maintain Cooperation (3.0-3.9 points)
4. Case-by-Case Review (2.0-2.9 points)
5. Terminate Cooperation (0-1.9 points)

If a supplier receives a "Case-by-Case Review" rating (below 3 points) for two consecutive years, cooperation with the supplier will be suspended.

Supplier management rules

1. Where a supplier violates Gamania's regulations such as the Ethical Corporate Management Procedures and the Supplier Management Regulations, it shall be specified as "abnormal" to remind all units when engaging in a transaction; if a transaction therewith is needed, the matter must be reported to and approved by the responsible head beforehand.
2. A corresponding control mechanism must be applied to a supplier listed for special management or evaluated as below standard.
3. The supplier evaluation results will be used as the criteria for procurement personnel to make supplier-related judgment for future cooperation.
4. A supplier in the Group's region must be subject to the Group's regional supplier evaluation mechanism established by the parent company.
5. Higher evaluation standard shall be adopted for suppliers of important or long-term procurement projects to ensure the service and quality assurance.

Withdrawal rules

Business relations shall be terminated with suppliers that repeatedly experience quality issues causing losses to the Company and show no intention of making improvements, as well as suppliers designated for suspension or termination of transactions. Where transactions must continue due to special circumstances, approval from the relevant responsible supervisor shall be obtained in accordance with applicable requirements. For sole-source or irreplaceable suppliers, greater attention shall be paid to the effectiveness of their improvements, while alternative suppliers shall also be actively sought.

If a supplier is evaluated as below standard or meets the criteria of regulations regarding the listing of suppliers for special control (e.g. the parent company's supplier management policy or other relevant management regulations), the relevant units shall be notified of the response plan, and the corresponding control mechanism shall be implemented.

Sustainable purchase - 2025

Gamania practices 100% local procurement. Sundry purchases such as computer hardware, toilet paper, photocopying paper, water dispensers, and office supply have been prioritized toward environment-friendly, ISO-certified, and PEFC (Programme for the Endorsement of Forest Certification) certified products. In the future, decomposable eco-friendly products will be covered in the scope of assessment for sundry purchases, and the sustainability risk assessment will be included in the purchase of property.

Note: PEFC certification ensures that wood and non-wood products are produced at the highest ecological, social and moral standards. Gamania adopts PEFC certification as a way to enforce sustainable practices.

Sustainable purchase - 2025

- 100% local procurement.
- Over NT$9.93 million in priority procurement of desktop and laptop computers bearing environmental labels

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3.3.2 Environmental symbiosis action

Green Dining

Gamania recognizes "environmental symbiosis" as one of its core values, and takes extensive actions to convey sustainability, environmental protection, and green operations among employees and form a strong sustainable culture. We look forward to seeing our employees become advocates for our sustainability values, and help spread these values to greater influence.

Gama Island's Green Revolution



Gama Island, the Company's employee restaurant, is a comfortable and well-lit dining space that can be used for resting, meeting, exhibition, forum, and press conference. It is a very important "cultural asset" to Gamania. Gamania values employees' health. The specially hired chefs are responsible for quality control in catering, and carefully select suppliers with government certification and qualification marks; for example, vegetables and fruits have the GAP logo, and meat products have the Animal and Plant Health Inspection Agency's slaughter hygiene qualification seal. The diner offers tasty and healthy menus that are catered to employees' preference; and changes them on a weekly basis. The Company offers meal subsidies to employees and engages nutrition experts to design healthy meals that ensure pleasant taste and employees' health at the same time. A perfect workplace supply station has thereby be created; this is one of the employee welfare measures that Gamania is most proud of. In addition, Gama Island conducts an annual employee satisfaction survey in the aspects of environmental hygiene, speed and efficiency, frontend service, meal contents, etc. to listen to employees' voices. Overall satisfaction reached 90.22% in 2025, an increase from the previous year.

Green Dining Declaration

In favor of the ESG philosophy, Gamania has joined the "Green Dining Guide" initiative and anchored our business to the spirit of "Green Food Declaration." Gama Island insists on purchasing green food, such as ingredients from local organic small farmers and egg farmers, and purchases traceable vegetables, etc. In addition, Gama Island also grows its own vegetables at its IG Farm, using a variety of seasonal ingredients to create delicious delicacies. In 2025, Gama Island further strengthened its green food initiatives by switching entirely to 100% locally grown organic white rice from Taiwan and increasing the proportion of organic vegetables used from 40% to 60%. It also adopted a direct-from-farm supply model for organic vegetables sourced from smallholder farmers, shortening food transportation distances and reducing its carbon footprint while continuing to deepen its practices in green food procurement and low-carbon dining.

To put sustainable dining into practice more deeply, Gama Island launched the "Guests House" private dining project, inviting culinary professionals from different backgrounds to design themed menus centered on local, seasonal ingredients. The project emphasizes the use of whole foods, reduces the proportion of processed foods, and includes plant-based options, allowing employees to gradually develop more mindful food choices through their everyday dining experiences. In addition, the "Guests House" project encourages employees to invite people from outside the Group to participate. Through shared dining experiences, these food practices can be discussed, seen, and naturally spread among different groups. Gama Island has therefore also become a venue that connects internal and external communities, allowing the impact accumulated through everyday dining practices to extend across a broader network of relationships.



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Gama Island Summer Farmers' Market

To deepen the spirit of green dining and strengthen employees' understanding of food and agriculture issues, Gama Island held its first "Gama Island Summer Farmers' Market" in August 2025. Eight distinctive local smallholder farmers from different regions were invited to set up at Gama Island, creating a sustainable exchange platform combining food, education, and hands-on experiences. In addition to the market itself, the event featured a food and agriculture education talk and a hands-on alcohol-making workshop, allowing employees to directly experience land-friendly production methods through relaxed interactions and build closer connections with local farmers.

For the food and agriculture education talk, Gama Island invited a conservationist from the Leopard Cat Association of Taiwan to share insights into the relationship between leopard cat habitats and human activities. Drawing on firsthand experience, the talk guided employees in understanding the connection between ecological conservation and everyday food choices. The event also used San Mao Tian leopard cat-friendly brown rice in its dishes, allowing employees to appreciate the value of wildlife-friendly farming and ecological coexistence while enjoying the food. For the hands-on experience, HC Distillery, which makes its products in-house using local Taiwanese ingredients, was invited to guide employees in making lime liquor themselves. Through the hands-on process, employees learned about ingredient sourcing and production techniques and experienced the sustainable spirit of "from farm to table."

To encourage employees to participate actively and provide tangible support for local farmers, the event also featured a variety of on-site games and online prize draws. All prizes were products from smallholder farmers participating in the market, with the aim of allowing more employees to experience high-quality local products firsthand and to inspire continued support and sharing to expand the positive impact.





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Green ambassadors

Gamania is a full-ecosystem technology enterprise and does not manufacture any physical products. However, during festive occasions, we create Good Time Man gifts in-house as tokens of appreciation for external partners, symbolizing friendship and helping sustain long-term partnerships. Good Time Man is the brand ambassador of Gamania; over the years, the production and design thereof have been innovative, trendy, and relatable to current events. In response to the trend of environmental sustainability, we have integrated environmental protection elements in the development, design and distribution logistics of the products since 2020.

To perpetuate our corporate brand culture, we keep optimizing all the details of the gifts year after year, declaring to external parties and stakeholders through green design that we take ESG issues seriously! For the remaining Good Time Man figures that were not given away, Gamania works with the New Taipei City Government to give them to children in rural areas as the incentives. In 2025, we continued to use sustainable materials to produce Good Time Man. For gift delivery, using recycled PET bottles and glass-made recycled logistics bags -Re-Bags instead of disposable plastic bags for delivery, in conjunction with the return process of 7-11 convenience stores to complete the entire recycling process. In 2025, a total of 2,759 recycled logistics bags were used, and 1,390 recycled logistics bags were recycled. The average recycling rate reached approximately 51%.

Good Time Man's Green Action Journey

2020
Adopted the minus mindset by simplifying packaging design.

2021
Launched green logistics, partnering with channel providers to promote recycled logistics bags.

2022
Upgraded the recycled logistics bags to optimize the user experience.

2023
Utilized sustainable materials to reduce environmental burden.

2024
Good Time Man celebrates its 30th anniversary, with successful R&D leading to mass production.

2025
Fully adopted sustainable materials and expanded its impact

Green office

Gamania supports the mindset of green building and smart building. When leasing or purchasing real estate, we take sustainability into consideration during the evaluation of the details of design, decoration, and location selection. Our newly leased Original Creation Center newly leased went through four major stages: "planning and design, building material application and management, decoration and environmental management, and final acceptance." It also met 28 healthy design indicators, and was certified by the "Certificate of Green Design" of GGCb. To promote energy conservation and carbon reduction while taking care of the health of employees, the existing lighting equipment in the office areas, conference rooms, and business affair handling spaces of the headquarters building in Neihu was completely replaced with high-efficiency LED lamps, significantly reducing electricity consumption (saving approximately 170,000 kWh of electricity per year) and improving energy efficiency.

Gamania's application for the Ministry of Environment's Voluntary Carbon Reduction Project was approved in 2024. Looking ahead, we will continue to upgrade lighting equipment across all remaining group spaces and integrate them into our smart building control system. Within the same year, we completed our entire environmental control system. This system will leverage integrated sensors, controllers, and automation technology to intelligently manage temperature, humidity, lighting, and air quality in the group building or space to ultimately achieve more efficient energy savings.



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Environmental action project

Environmental symbiosis action project	Description	Outcome
Shuttle bus service	Sympathizing with the employees who are long-distance commuters and encouraging carpooling, since our headquarters relocated in 2016, we have provided shuttle services for commuting between Zhonghe and Neihu, with two fixed routes: the Zhonghe line and the Zhongxiao line.	In 2025, the shuttle bus service was enjoyed by 23,380 people in total, and we thereby achieved the benefit of carbon reduction.
Waste free market	Gamania calls on group employees to participate in second-hand resource recycling, and holds a waste free market every six months, while donating the remaining resources to vulnerable groups and institutions in remote areas.	A total of 208 employees participated in the collection drive, with 5,847 items collected. Of these, 3,626 items were recirculated through the waste free market, representing a recirculation rate of approximately 62%, while 2,221 items were donated to disadvantaged groups and organizations in remote areas.
The Group's encouragement to recycling activities	Gamania calls on employees to collect and recycle PET bottles and batteries to the intelligent recycling machine "Bottle Man" and the battery machine "Ms Battery." The points accordingly collected and accumulated to a certain level can be exchanged for a bag of "ReTissue Tree Planting Tissue Paper," which collaborates with the international tree planting organization, Trees for the Future, to plant 1 tree for each box (10 bags) of "ReTissue Tree-Planting Toilet Paper" sold.	In 2025, smart recycling machines collected 4,837 PET bottles, 41 plastic beverage cups, and 1,612 aluminum cans. A total of 131 people participated in the two-day one bottle tree planting activity on Arbor Day, with a total of 14 trees planted.
Container rental service	Gamania Group's annual sports day, also known as "Gamania Family Day," allows employees to bring their families for outdoor relaxation. The event promoted avoiding single-use tableware, with reusable container rental services provided for all food and beverages. Employees were also encouraged to bring their own water bottles, and drinking water was provided for refilling. Gamania Group hosts a Mid-Autumn Festival party every Mid-Autumn Festival. In addition to arranging buses for employees to go to the party location together so as to reduce carbon emissions from transportation, we also provide tableware rental service to avoid single-use waste.	A total of 1,188 people participated in the Gamania Family Day held at Puxin Ranch. Key environmental highlights included: • In collaboration with ECO DRINK, a plastic-free drinking water service was provided. A total of 0.9 metric tons of drinking water was supplied, avoiding the use of 543 600 mL plastic bottles. • In collaboration with ZERO CUP, reusable tableware was provided free of charge, with 800 reusable cups, 300 meal boxes, and 200 forks and spoons rented for the event. A total of 859 people participated in Gamania's Mid-Autumn Festival party held at Queen Town. Key environmental highlights included: • In collaboration with ZERO CUP, reusable tableware was provided free of charge, with 1,100 reusable cups, 900 pairs of reusable chopsticks, and 1,100 reusable plates rented for the event.
Biodiversity	Biodiversity is a health indicator of the ecological environment. Although Gamania does not produce physical products, to fulfill our obligation of conservation, we have taken the following actions: • Supporting green procurement by purchasing PEFC-certified timber and non-timber products to strictly ensure that the products come from sustainable forests. • Organizing the Gamania Summer School, an event held in the nature to enable the students to learn about mountains, forests and adventure-related knowledge, and further improve their self-efficacy, environmental awareness, and understanding of biodiversity in the process. • Making donations to support and encourage social welfare groups that are consistent with biodiversity, to contribute to environmental actions.	• Maintain 100% local procurement and select products bearing environmental labels, ISO certifications, or PEFC forest certification for general administrative procurement. • Donations were made to the TAPA Dogs Protection Association, Taiwan Happy Animal Association, and Taiwan Animal Republic Care Association.

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■ 4.1 Gamania Family ■ 4.2 Social inclusion

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4.1 Gamania Family

4.1.1 Workforce structure

Workforce structure

With the diversification of Gamania's investments, as of December 31, 2025, Gamania employed a total of 990 workers in Taiwan, including 951 full-time staff and 39 contract employees (primarily for specific projects or temporary support). Gamania employees are entitled to fair opportunities and do not discriminate against them based on gender, age, race, religion, disability, or other conditions. Contract staff are also members of the Group, and therefore enjoy various employee benefits without distinction based on their status. In the event of large-scale workforce adjustments, Gamania also strictly complies with applicable laws and regulations by providing at least 60 days' advance notice and establishing comprehensive communication and support mechanisms to help affected employees respond appropriately.



		Male		Female		Total
		Number of people	Percentage	Number of people	Percentage	
Contract type	Permanent contract	491	49.60%	460	46.46%	96.06%
	Temporary contract (contractual employment)	14	1.41%	25	2.53%	3.94%
Age	Age 30 and below	109	11.01%	146	14.75%	25.76%
	Age 31-50	358	36.16%	326	32.93%	69.09%
	Age 51 and above	38	3.84%	13	1.31%	5.15%
Ethnicity/ nationality	Taiwanese Nationality	493	49.80%	479	48.38%	98.18%
	Indigenous people	0	0.00%	1	0.10%	0.10%
	Foreigner	12	1.21%	5	0.51%	1.72%
Skill category	Manager	105	10.61%	74	7.47%	18.08%
	Research and development	124	12.53%	86	8.69%	21.21%
	Management and distribution	276	27.88%	325	32.83%	60.71%
Job grade	Managerial grade	104	10.51%	75	7.58%	18.08%
	Entry-level grade	401	40.51%	410	41.41%	81.92%

Notes:1.This chart has been prepared based on statistics of employees in Taiwan.
2.Managerial role refers to manager grade and above.
3.The total number of employees did not fluctuate significantly in 2025 compared with the previous year.

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Average Age and Seniority by Gender



Average age
37.00
Average years of service
6.04



Average age
35.58
Average years of service
4.72

Total

Average age
36.53
Average years of service
5.39

Note: This chart has been prepared based on statistics of employees in Taiwan.

Average Age and Seniority by Gender

	Taiwan		China		Hong Kong		Malaysia		South Korea		India		Vietnam		Thailand		The Philippines	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Total percentage	49.44%	45.26%	1.21%	1.29%	1.12%	0.72%	0.08%	0.24%	0.16%	0.08%	0.08%	0.08%	0.08%	0	0	0.08%	0.08%	0
Executive management	76.47%	23.53%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-executive management	50.28%	39.66%	3.35%	3.35%	1.68%	1.12%	0	0	0.56%	0	0	0	0	0	0	0	0	0
Technicians	74.51%	23.20%	0	0	1.63%	0.65%	0	0	0	0	0	0	0	0	0	0	0	0
Other employees	38.27%	56.20%	1.21%	1.35%	0.81%	0.67%	0.13%	0.40%	0.13%	0.13%	0.13%	0.13%	0.13%	0	0	0.13%	0.13%	0

Note: 1.Executive management: Managers within two grades below the president, including the president and chief officers.
2.Non-executive management: Employees at grade 10 or above, including division heads, special assistants, and managers.
3.Technicians: IT personnel such as engineers.
4.Other employees: Employees not classified as the categories above.
5.The data of the table includes full-time, part-time, contracted and dispatched personnel.

Female Employee Composition

In 2025, Gamania Group continued its efforts to create a more diverse and inclusive workplace. The proportion of female in senior management remained at 23.53%, while the proportion of female managers in revenue-generating business units increased from 42.45% to 55.93%.

Note: 1.In the statistics above, female senior managers refer to chief officers (within twogrades below the president), while female entry-level managers and female for-profit department managers are of manager grade and above.

2.For-profit departments refer to Gamania Taiwan, hidol, and various subsidiaries.

	2024	2025	Annual Change Rate
Female senior managers / Total senior managers	23.53%	23.53%	0%
Female entry-level managers / Total entry-level managers	42.46%	41.90%	-0.56%
Female revenue-generating department managers / Total revenue-generating department managers	42.45%	55.93%	13.48%

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2025 Statistics on New Hires and Departures for Full-Time Employees

As of 2025, 370 Gamania employees have been with the Company for five years or more. Long-serving employees not only accumulate rich professional experience but also become crucial assets for knowledge transfer and cultural continuity within departments. Furthermore, a stable team structure significantly contributes to the accumulation and transfer of corporate knowledge.

Active new recruitment rate

For new recruits, Gamania organizes "beginner missions" and uses a series of activities including: experience sharing with seniors and simple tests to facilitate interactions among recruits to help them find colleagues that share similar interests and hobbies. familiarize with the group's philosophy, history, prospects. The new recruitment rate was 19.46% in 2025, and most of the new recruits were under the age of 30, for Gamania has created a work environment featuring the development of energetic creativity, ability and experience and thus attracted many outstanding young talents.

Overview of new recruits	Male		Female	
	Number of people	New recruitment rate	Number of people	New recruitment rate
Age 30 and below	39	37.50%	53	39.26%
Age 31-50	50	14.08%	45	14.02%
Age 51 and above	1	2.63%	0	0.00%
Subtotal	90	18.11%	98	20.90%

Note: New recruitment rate = number of new recruits in the age group ÷ total number of employees in the age group, and the total number of employees are those still in service on December 31, 2025.

Healthy turnover rate

A certain degree of talent mobility is common in the digital technology industry. The average tenure of Gamania employees is 5.39 years. The overall turnover rate was 28.99% in 2025, up 5.87 percentage points from 23.12% in 2024. The majority of departing employees were women, and career development was the most common reason for leaving. We conduct exit interviews with all departing employees and regularly compile and analyze the interview results for internal reporting, using the findings to plan corresponding improvement and response mechanisms. Gamania firmly believes that listening to employees helps identify and address existing issues. This enables us to create a more employee-friendly workplace that supports talent retention in an environment where turnover remains a major challenge.

Overview of resignations	2024 Male			2024 Female		
	Number of people	Voluntary Turnover Rate	Total Turnover Rate	Number of people	Voluntary Turnover Rate	Total Turnover Rate
Age 30 and below	32	23.14%	26.45%	44	25.81%	28.39%
Age 31-50	76	17.80%	21.47%	68	19.42%	22.01%
Age 51 and above	4	12.12%	12.12%	3	20.00%	30.00%
Subtotal	112	18.70%	22.05%	115	21.52%	24.26%

Overview of resignations	2025 Male			2025 Female		
	Number of people	Voluntary Turnover Rate	Total Turnover Rate	Number of people	Voluntary Turnover Rate	Total Turnover Rate
Age 30 and below	27	25.96%	41.35%	19	14.07%	41.48%
Age 31-50	58	16.34%	16.34%	55	17.13%	23.99%
Age 51 and above	2	5.26%	5.26%	1	7.69%	7.69%
Subtotal	87	17.51%	17.51%	75	15.99%	28.57%

Note: Turnover rate = number of resigned employees in the age group ÷ total number of employees in the age group, and the total number of employees are those still in service on December 31, 2025.

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4.1.2 Talent recruitment and retention

Gamanian Culture

The company has been releasing a publication called “G!VOICE” since 2006 to convey the Gamania culture to the public and attract partners that share similar visions and ideals, while at the same time promote understanding and unite Gamania employees toward common goals. The publication has also been infused with ideas and mindsets from diverse businesses of Gamania Group to present Gamania's unique perspectives. "G!VOICE" has become an important platform supporting local creativity and cultural development, connecting cross-sector exchanges between digital entertainment and cultural industries, and featuring a wide variety of content sections.

Gamania Perspective
Introduces and discusses content related to Gamania's culture.

Gamania Column
Explores observations from different fields that Gamanian employees must know.

Gamania News
Showcases various activities embodying Gamania's playful culture.

Gamania Glory
Shares outstanding awards received by Gamania.

Gamania Design
Displays Gamania-designed brand merchandise and promotional items.



G!VOICE ▲

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Talent recruitment strategy

In response to the wave of mobile transformation and rapid market changes, Gamania Group adopts a multidimensional recruitment strategy that combines online job platforms, social media engagement, industry-academia collaboration, and internal referral mechanisms to precisely target outstanding talent in fields such as digital gaming, AI innovation, and original content. We are committed not only to strengthening our employer brand but also to continuously expanding the Group's talent capital through diverse recruitment channels.

In recent years, Gamania has placed increasing importance on DEI trends. On the talent retention front, the Group Human Resources Office actively collects relevant indicators and comprehensively implements the principles of diversity, equity, and inclusion (DEI). In response to modern workers' pursuit of autonomy and meaningful work, Gamania continues to innovate its management systems. Guided by the spirit of "Dare to Challenge," the Group provides benefits that exceed industry standards, supporting and inspiring outstanding talent to realize their full potential and value.

In addition, Gamania extends the core spirit of "Dare to Challenge" to social engagement and talent development. Through long-term investment in public welfare initiatives and youth support programs, the Group encourages younger generations to explore boldly and pursue innovation, while attracting new talent who share the same values to jointly inject sustained innovative momentum into the development of the digital industry. For further information, please refer to Section 4.2, "Social inclusion."

Talent Recruitment Activities

Gamania Group continued to attract top talent through diverse recruitment channels in 2025 to meet its rapid development needs. Gamania's recruitment strategy encompasses the following key aspects:

1. Expanding recruitment channels:

In addition to existing job platforms, campus recruitment, social media, and internal referrals, Gamania actively expands internship collaborations with universities and colleges, to offer internship opportunities to attract potential new talent. The Company also holds more online and offline recruitment events, such as online briefings and quick interviews, to increase interaction opportunities with job seekers.

2. Strengthening employer brand image:

Gamania publishes more information on social media about its corporate culture, benefits, and employee development opportunities, and shares success stories to attract more talent who align with Gamania's values.

3. Promoting internal transfer system:

Gamania has "Regulations for Job Rotation" that encourages employees to find suitable positions within the Group to provide opportunities for internal transfers. This allows talented individuals to excel in different fields, while increasing their sense of belonging and loyalty. In 2025, the internal employee vacancy fill rate was 45.36%, indicating strong employee recognition of the Group and effective use of flexible internal channels to optimize human capital utilization and reduce external recruitment costs.

4. Continuing to focus on DEI trends:

Gamania continues to focus on DEI trends, such as expanding diverse recruitment platforms. Besides traditional recruiting websites, the Company considers collaborating with diverse student clubs at universities and disability welfare organizations. Additionally, the employee referral program encourages employees to recommend candidates from diverse backgrounds, and the referral process is transparent to ensure fairness in recruitment and help build a diverse team.

5. R&D Substitute Service:

Gamania has closely followed the R&D Substitute Service program and obtained approval for 2026. The program will be implemented in 2026 to further expand the recruitment and retention of R&D talent and attract more people who identify with Gamania's values and see opportunities for growth with the Group.

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4.1.3 Human resources development

Gamanian Development Program

The "Gamanian Development Program" provides employees with training relevant to their professional fields. Through six major training components, Gamanians build knowledge across different markets and maintain strong competitiveness.

We have a comprehensive learning environment and a complete training blueprint, and plans diversified training for employees of various job levels, including training courses, lectures, symposiums (“Gamania Podium” and "Gamania Insiders"), which are supplemented with digital learning (Gamania resources) for training.

Putting more and more attention to sustainable development, Gamania has incorporated ESG issues such as ethical corporate management, information security management, and environmental management (including water resources, waste, energy conservation and carbon reduction) into the education and training, so as to have the employees improve their professional abilities while understanding and agreeing with Gamania's ESG philosophy and mission. In addition, employees are subsidized to participate in external professional courses. In 2025, Gamania invested more than NT$5.28 million in training and development. Average training expenditure per employee was approximately NTD 5,338. A total of 375 employee training courses were offered, with 10,837 training participations and 14,702 total training hours. Average training hours per employee were 14.85 hours. Compared with the previous year, average training expenditure per employee increased by NT$1,279, while average training hours increased by 5 hours. This demonstrates Gamania's continued increase in investment in talent development, active efforts to strengthen employees' professional capabilities and the organization's overall competitiveness, and long-term commitment to talent development.



Compared with the Previous Year

Average training expenditure per employee increased by

NT$1,279

Average training hours increased by

5 hours

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Comprehensive talent training program

Gamania adopts a planning approach that combines bottom-up and top-down processes. Through an annual training needs survey, the Company broadly gathers employees' aspirations for professional skills development while also interviewing managers at all levels to align training plans with departmental performance objectives. Training plans are also closely aligned with the Group's core competencies and flexibly incorporate the latest market trends (such as AI applications and sustainability transformation), ensuring that talent development not only meets current job requirements but also equips employees with the competitiveness needed to address future challenges.

To further cultivate a learning organization culture, Gamania officially launched the "Murmurs of Gamania" knowledge-sharing platform in 2025. The program features three thematic modules: "Global Perspectives Without Borders," which introduces diverse perspectives from overseas and international students; "Book Macro," which captures and shares employees' reflections on reading; and "No Lectures Today," which invites industry experts to engage in in-depth conversations. By bringing together perspectives from multiple dimensions, the platform broadens employees' industry horizons and expands their thinking.

	Orientation	Gamania Talents Learning	General knowledge seminar	Specialized training	Gamania Resources Online
Senior managers Mid-level managers Entry-level managers	Notes for new recruits/ newly promoted managers	Training courses arranged by level: • Management courses for senior/ mid-level/entry-level managers • Courses on execution, work management, time management and project management for general employees Courses including but not limited to the above examples	1 Gamania Podium (Speech) 2 Gamania Sharing	1 Unit training requirements 2 Employee external training needs	1 Self-produced online courses 2 Authorized online courses 3 Open courses 4 Murmurs of Gamania
General employees					
New recruits	1 Notes to new recruits 2 Beginner missions 3 Workplace legal issues 4 Information Security Courses 5 Occupational Safety and Health Awareness 6 Mandatory Group ESG Courses				

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Education and training overview

			2022	2023	2024	2025
Total training hours (hour)	Managerial grade	-	3,329	2,880	2,819	3,001
	Entry-level grade	-	13,362	10,354	9,193	11,701
	Total	-	16,691	13,234	12,012	14,702
Training hours per person (hours/person)	Managerial grade	Male	20	17	16	17
		Female	20	17	16	17
	Entry-level grade	Male	16	12	9	14
		Female	16	12	9	14

Note: Average training hours per person are calculated as total training hours divided by the total number of employees employed as of December 31, 2025.

Professionalism development plan

Training courses for newly hired/ promoted managers

These courses were arranged to help new managers become more familiar with the of job functions and management expertise required, and to make them more competent for their managerial positions. Accordingly, we not only directly enabled them to pick up leadership skills and remove the stress of incompetence, but also indirectly retained talents, reducing the recruitment costs and turnover rate through more effective utilization of human capital. In 2025, Gamania offered two courses, "Precision Recruitment Interview Techniques" and "Performance Management Interviews," across a total of three sessions. The courses recorded 95 participations, representing 9.6% of all employees.

95 Participations

Participation Rate: **9.6%**

External training courses

In order to make up for the lack of internal resources and stay on top of the competitiveness of employees, Gamania supported the learning of specific expertise through external training courses. Employees continue to enhance their capabilities through external training. Examples include forward-looking courses such as "Audit Ethics and Professional Decision-Making in the AI Era," "AI Risk Management and Auditing," and "Physical Climate Risk Assessment and Resilience Adaptation." In addition, to strengthen regulatory compliance and professional competencies, employees also applied to participate in a diverse range of courses, including "TIPS (Class A) and Corporate Governance Intellectual Property Compliance Training," continuing education courses for chief accounting officers, and safety and health education and training for first-aid personnel, enabling employees to further broaden their expertise in their respective professional fields. As of 2025, the Group had accumulated a total of 96 external training courses, with 129 applications for external training subsidies.

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Vision for talent training and development

TALENT, in Taiwan

To Gamania Group, the sustainability of talents has always been a critical development goal. To foster a more diverse, equitable, and inclusive workplace and acknowledge the global corporate emphasis on talent social responsibility, Gamania Group has once again joined the "TALENT, in Taiwan: Talent Sustainability Action Alliance".

Gamania commits to:

- Providing industry-competitive compensation and benefits.
- Fostering a harmonious and open communication culture.
- Promoting a highly flexible performance system and diverse employment opportunities.
- Utilizing digital tools to streamline processes, while enhancing efficiency and experience.
- Expanding learning resources and career development support, to empower Gamania's employees to continuously grow and embrace challenges.

Gamania will continue to actively support and collaborate with “CommonWealth Learning”, “Cheers” (magazine), the Talent Sustainability Channel, and over 400+ alliance partners to advance this initiative, aiming to build a hopeful future for talent development and create a better tomorrow for every professional.



▲
Talent Sustainability at Gamania Group

Management Succession Program / Star Gamania

In 2025, Gamania Group launched the "Star Gamania Program" to put talent sustainability into practice and strengthen its management talent pipeline. The program is designed to accelerate the development of high-potential talent and build a talent pool for department-head positions. A total of 25 employees at the supervisor and assistant manager levels participated in the program, completing 66 hours of systematic training. The curriculum combined in-person professional management courses with outdoor team-building activities. Through intensive development integrating theory and practice, the program strengthened participants' leadership perspectives and teamwork capabilities. Through a dynamic mechanism for talent selection, development, deployment, and retention, Gamania continues to ensure both the quality and depth of its management pipeline and steadily develops high-potential talent as human capital for the Group.



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4.1.4 Compensation and benefits

Compensation system

We monitor industry salary trends and considers employees' basic living expenses (such as food, housing, clothing, and transportation) and make appropriate adjustments to ensure that our compensation packages are competitive to retain talents. The average salary for entry-level positions is 2.19 times the statutory minimum wage. Gamania subscribes to basic Labor Insurance and National Health Insurance coverage as required by laws. The Company also arranges employee group insurance to provide coverages including: term life, accident, work-related accident, accident treatment, hospitalization, cancer protection, and occupational hazard. Employees' dependents, too, may subscribe to group insurance at additional premiums for accident, accident treatment, and hospitalization coverage. The Company's pension system is executed according to the "Labor Pension Act." Please refer to P.65 of the annual report for details.

2025 Non-Managerial Compensation Information:

Unit: NTD 1,000

Item	2024	2025	Change
Gross salary per full-time, non-managerial employee (A)	560,767	628,284	12.04%
No. of full-time, non-managerial employees (B)	500	510	2.00%
"Mean salary" for full-time, non-managerial employees (A/B)	1,122	1,232	9.80%
"Median salary" for full-time, non-managerial employees	793	961	21.19%

Notes:1.The basic monthly wage in Taiwan as of January 1, 2025, is NT$28,590.

2.For the current year, the information in the table above was revised to disclose salary information for the parent company's employees in Taiwan in accordance with the Taiwan Stock Exchange Corporation's "Instructions for Filing Salary Information of Full-Time Employees Not in a Managerial Position." Accordingly, the 2024 average salary of non-managerial full-time employees was restated from 811 to 1,122, and the median salary was restated from 771 to 793.

Performance management

To embody the core spirit of "Dare to Challenge," Gamania has developed a performance system tailored to the fast-changing nature of the internet industry. This system is integrated into a performance evaluation system. All employees receive performance and career development evaluations at least once a year. Gamania adopts a goal management approach. At the beginning of each year, every employee sets one to three goals related to financial and task indicators based on their job nature and level. Weights are assigned to each goal, serving as a basis for performance evaluation. To encourage employees to adapt to environmental changes, individuals or teams can add extra goals or raise standards for existing projects, such as setting bonus challenges. Diverse performance management methods, including 360-degree performance evaluations and agile dialogues, are also used depending on project nature. These practices aim to reflect goal achievement in different professional fields and motivate employees to perform at their best.

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Performance evaluation

Evaluation type	Applicable to	Frequency	Implementation method
Goal-oriented	All employees	Once a year	1 First, we initiate the performance review form, where employees document their annual achievements, with both met and unmet goals noted. 2 Next, employees will have a one-on-one discussion with their supervisors regarding the form, focusing on reaching a consensus and discussing their annual achievements. 3 Finally, once the annual performance results are confirmed, supervisors provide feedback on the employees' self-evaluation. After submission, both supervisors and employees can simultaneously review the completed annual performance review form.
Multi-faceted evaluation	Selected managers	Once every six months	1 Selected managers complete a self-evaluation and the managers' own supervisors designate lists of peers from the same department, peers from other departments, and subordinates. 2 Next, questionnaire scores are collected from each group (peers from the same department, peers from other departments, and subordinates) regarding the managers' demonstrated behavior against key leadership competencies. 3 Finally, scores for each competency and from each evaluating group are generated and compared against the managers' self-evaluation results. 4 The overall results are explained to and discussed with the selected managers.
Agile performance evaluation	Some teams	Weekly	1 Product Managers (PMs) outline development progress and goals and communicate overall status with engineers. 2 Each week, the team reviews the achievements of the current week, as well as development progress and expected outcomes for the next two weeks. 3 If progress consistently falls behind, it triggers a personal performance improvement plan. 4 Weekly review results are factored into annual performance evaluations.

Reward system

Type	Scope and implementation method
Strategic reward	The reward mainly targets unit heads and their key subordinates (managers and staff), and is granted based on long-term investments, plans, growth, results, and overall performance of each unit in the current year.
Tactical reward	The reward targets Gamania employees who are committed to executing line managers' instructions, tactics, performance goals, or critical assignments, and is paid based on the reward policy of each unit.
Special reward	Line managers may apply for special rewards to reward teams or individuals for special contributions or performances that are not compensated by the existing reward system.
Ad-hoc reward: Gama Medals	Line managers may apply for small rewards as recognition for employees' outstanding performance, and thereby encourage employees to grow with the Company. A total of 229 ad-hoc rewards were granted in 2025; each winning employee was given a special Gama Medal and NT$100 of Gama Island meal voucher. A High Party is held each quarter, with high-performing employees invited to attend. The event provides opportunities for employees to socialize and interact with one another and engage directly with the Group CEO.
GAMA STAR	The GAMA STAR candidate is nominated by the COO of the respective unit/subsidiary; the candidates undergo a preliminary review by division heads, and the final winner is voted among unit heads. A total of 3 employees were nominated for GAMA STAR in 2025, and all of whom received special invitations from the CEO and unit heads to participate in the Super High Party, where they enjoyed a memorable night of respect and honors. After the final round of assessment by the heads of group headquarter and subsidiaries, 1 employees were selected to win the GAMA STAR trophy along with NT$30,000 cash and special identification badges made exclusively for GAMA STARs.

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Gamania Benefits

Welfare planning

Gamania strives to create a warm and vibrant family environment as we recognize that every team member is its most valuable asset. Beyond competitive salaries, the Company thoughtfully plans a variety of considerate benefits to help employees care for themselves and their families while at work. All permanent Gamania employees are entitled to a range of benefits, including flexible working hours, work-from-home arrangements, employee purchase programs for online game points, group insurance, free car and motorcycle parking, Company merchandise, annual health examinations, access to the employee cafeteria (with a certain amount of complimentary spending points provided each day), free 24-hour access to the gym, lactation facilities, and a free Employee Assistance Program (EAP) covering psychological, financial, medical, and legal counseling. Employees' relatives within the third degree of kinship (inclusive) are also eligible for preferential rates for psychological counseling services, while employees' children may attend the affiliated kindergarten with partial subsidies. Employees are also provided with a variety of leave arrangements and subsidies (see the table below). Gamania's benefits system and work environment are human-centered. The Company believes that work is not just work; instead, it is a part of life. Thus, we strive to create a secure and happy work environment where every team member feels a sense of belonging, grows together, realizes their dreams, and achieves work-life balance.

Leave types more favorable than legal requirements in 2025

Public welfare leave	Gamania encouraged employees to engage in public welfare by participating in charitable activities that the Group recognized and supported. Those without concerns of time and work progress may apply for this kind of leave.
Maternity leave	We actively promoted the mother and child protection plan, taking the lead in the industry to extend maternity leave from 8 weeks to 10 weeks.
Paid pregnancy test leave and paternity leave	If an employee's partner is pregnant, the employee is entitled to 13 days of paid pregnancy test leave and paternity leave during the period of pregnancy and childbirth of his partner.
Grand tour leave	Gamania encourages and promotes "grand tour leave". Employees who submit and receive approval for an adventure plan can take unlimited paid leave. This fosters a spirit of self-challenge and enhances work efficiency.
Equality leave	Gamania values gender equality and human rights and respects the LGBTQ+ community. It introduced equality leave, where partners in same-sex marriage are entitled to 8 days of wedding leave and paternity leave, and Gamania was the first among listed companies in Taiwan to implement the idea.
Spontaneous leave	Gamania implements a unique “spontaneous leave”, which entitles employees to take unlimited days of paid leave after they have used up their annual leaves. The spontaneous leave does not require line manager's approval on a leave-by-leave basis, and has been introduced to promote self-management and encourage improvements to work efficiency. In 2025, the number of leaves was 18 person-times, with a cumulative time of 268 hours.
Employee travel leave	Gamania encourages employees to seek work-life balance, and grants each employee a travel leave of 3 days and travel subsidies up to NT$10,000 based on seniority. In 2025, a total of 903 people applied for the leave.
Birthday leave	Gamania provides employees with one day of leave on their birthday if it falls on a working day, giving them a dedicated day to better balance life and work.

2025 Gamania Employee benefits the items

Various benefit subsidies	Content	Various benefit subsidies	Content
Transportation subsidy	A fixed monthly allowance to help cover commuting costs for shuttle services.	Employee travel subsidy	Domestic and international travel subsidies, or partially-subsidized group tours.
Lunch/Meal subsidy	Meal allowances, an employee cafeteria, or discounts with partner vendors provided.	Holiday cash gifts/gifts	Cash gifts or gift sets provided during major festivals like Dragon Boat Festival, Mid-Autumn Festival, and Lunar New Year.
Health check-up subsidy	Subsidies for regular health check-ups, or options for more advanced health screening plans.	Employee travel subsidy	Benefits, such as psychological counseling and legal consultation services.
Childcare subsidy	Allowances for infant care and childcare services.	Wedding, funeral, and bereavement subsidies	Cash gifts or condolence payments are provided for occasions such as marriage, childbirth, hospitalization, and bereavement.
House cleaning subsidy	Each employee is entitled to a subsidy of up to NT$2,000 for one home cleaning service.	Emergency relief fund	Financial assistance is provided when an employee or the employee's first-degree lineal relative suffers significant losses due to a natural disaster, fire, flood, typhoon, or accidental injury that affects normal daily life.

Long-term benefit plan

In addition to establishing the "Employee Retirement Regulations" in accordance with the Labor Standards Act and the Labor Pension Act, Gamania has also formulated the "Employee Stock Ownership Trust Implementation Regulations" to support employees to have long-term savings and accumulate wealth for a stable future life, and to enable employees to hold the Company's shares, enjoy the results of corporate operations together, and thereby have greater sense of participation in the Company. Employees can form an employee stock ownership association. Those who have served for at least one year can freely apply to join. Each member agrees to contribute a certain amount of salary each month; the Association will entrust such amount, along with the subsidiary incentives provided by the Company, to the Trust Department of CTBC Bank to manage and purchase the Company's shares on a monthly basis, and return the shares to the employees when relevant conditions are met. As of 2025, a total of 529 Group employees had joined the Employee Stock Ownership Association.

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Gama Garden

As Gamania has grown, its team has evolved from an average age in the twenties to a core workforce now facing major life events like marriage and childbirth. Driven by the commitment to provide job and family security, Gamania became the first company in Taipei which set up its own kindergarten, showcasing a new height of corporate welfare in 2012. Group CEO Liu, Po-Yuan said: "We hope to make Gama Garden so great that talents come to work for Gamania in order to have their children go to Gama Garden."

With "Love to play" as the core spirit, Gama Garden is a learning environment of challenge, adventure, and joy, in the hope that each child may develop his/her distinctive characteristics, and learn and grow in the adaptive environment. A broad diversity of teaching activities have been organized to meet the needs of children's development. Through activities and games, children are given the inspiration to explore, learn, and develop skills, and build the mindset needed to discover and solve challenging problems.

The concept of space design is "Follow the Child" to return space to children and make them artists of space. It has won the Public Space Award at the Taiwan Interior Design Award. In both 2024 and 2025, Gama Garden received the Friendly Parenting Enterprise Award from the Taipei City Department of Labor for two consecutive years. This honor demonstrates that Group employees can realize the ideal of enjoying both fulfilling careers and stable family lives at Gamania.

Gamania Perspective - Learn About Gama Garden

Unpaid parental leave and reinstatement statistics

Overview of unpaid parental leave - 2025	Male	Female	Total
No. of employees applying for unpaid parental leave	1	4	5
No. of employees expected to be reinstated in 2025 (A)	1	4	5
No. of employees actually reinstated in 2025 (B)	0	4	4
Reinstatement rate (B/A)	0%	100%	80%
No. of employees actually reinstated in 2024 (C)	1	10	11
No. of employees reinstated from unpaid parental leave in 2024 and having worked for more than one year since then (D)	1	10	11
Retention rate (D/C)	100%	100%	100%

Note: All employees of the Company are legally entitled to parental leave.





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4.1.5 Friendly workplace

Gamania cares about the quality of life of employees in various systems. Striving for the highest goal of employees' happiness in their work and living, we continue to promote various measures so that employees can perform their duties in a workplace where they can feel confident and supported. In 2025, there were no complaints of sexual harassment or violations of regulations regarding labor and human rights. Aside from an employee cafeteria (Gama Island) and a kindergarten (Gama Garden), we have also set up braille slates and pedestrian ramps in the headquarters building, increasing employees' well— being through friendly and accessible facilities. Various large-scale events are held every year as well, such as the Mid-Autumn Festival party, the Gamania Family Day, the Pet Day, the Gamania Festival, the Christmas Market, etc. for greater cohesion among employees.

Gamania values both the frequency and quality of communication between employers and employees a lot, and implements innovative and diverse channels to promote effective two-way communication, so that the company may learn employees' thoughts and needs in the shortest time possible and convey Gamania's business philosophy and strategies to greater effect. If there are any changes that could seriously affect the rights and interests of employees, we will notify them right after the announcement of related material information within the notice period specified in the Labor Standards Act, and help employees make timely response with a friendly adaptation period.

Employee communication

Gamania currently does not have a labor union or a collective bargaining agreement. Nevertheless, we place great importance on the freedom and right of expression of employees. We are devoted to fully understanding our employees' needs and expectations for the workplace, and ensure the freedom to make suggestions, requests or questions confidentially without the need to worry about retaliation. Our open communication platforms allow the management unit to rapidly gather and respond to opinions and thereby create a more harmonious and efficient work environment. For details, please refer to the section of whistleblowing and communication channels under "1.3.2 Ethical corporate management."

Gamania Express M - Fully Anonymous Communication Channel

Gamania has made good use of its own network technology services to create an anonymous communication channel that allows employees to communicate with the Company at any time and anywhere; relevant responsible units are in place to immediately handle any matters communicated, reflecting high efficiency and workplace friendliness. The ratio of employees using Gamania Express M was nearly 100%, with a total of 373 handled cases regarding the management aspect in 2025.

Usage Rate: Nearly
100%

373
Management-Related Issues Handled

Gamania Town Hall— Company-Wide Town Halls

Gamania Group firmly believes that transparent communication is the foundation of organizational evolution. Through its quarterly Gamania Town Hall sessions, the Group has established a real-time, two-way communication channel between management and employees. In addition to inviting speakers from diverse fields to broaden employees' perspectives, the 2025 Gamania All-Hands sessions also featured an employee who had completed the French and Spanish routes of the Camino de Santiago and shared their adventure. The sessions also feature an "Anonymous Q&A," during which the Group CEO personally responds to employees' suggestions and questions one by one. In 2025, a total of 57 employee questions were answered in real time. Through direct dialogue combining breadth and depth, Gamania not only effectively improved the quality of internal interaction but also transformed employees' genuine needs into a foundation for organizational growth.



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Highlights from the 2025 Gamania Town Hall

Topic 1: The Camino de Santiago in France and Spain
Speaker: Gama Island - Chen, Ching-Yu
Topic 2: The Mountains Are Home, the Sea Is the Road: Adventure Is Life
Speaker: Kuo, Yen-Jen

Gamania invited Chen, Ching-Yu, a Gamanian who completed the 779-kilometer Camino de Santiago on foot over 32 days, and Kuo Yen-Jen, who once followed Professor Huang, Mei-Hsiu, known as the "Mother of Black Bears," deep into the mountains and forests and has long been dedicated to Formosan black bear research, to share their passion for life and the environment. As Gamania celebrated its 30th anniversary, they shared how, guided by their original spirit of daring to challenge, they transformed the resilience developed through mountain and forest research and the perseverance required for long-distance trekking into boundless energy for life.

Q1

Topic: GAMA30: More Than Games, There's More to Gamania
Speakers:Chen Ping-Liang (A-Bing), Director of Brand Center Chang Wen-Chieh (Linus), Director of Human Resources OfficeSun, Di-Lan (Landy), Director of Enterprise Communication Office

Since its founding in 1995, Gamania Group has reached the milestone of its 30th anniversary. Together, employees looked back on the Group's important transformation from "Love to Play" to "Dare to Challenge." Bringing together the directors of the Group's human resources, brand, and corporate communication functions, the session presented Gamania's new face as it entered its 30th year and invited employees to look back on the passion and energy of the past three decades, as well as the remarkable journey of moving beyond games and into the broader world of entertainment and lifestyle.

Q2

Topic: How to Build a Successful Taiwanese Comics IP
Speaker: Renowned Popular Comic Artist Hsieh, Tung-Lin

Creation is itself an adventure. Building a Taiwanese comics IP with broad public recognition requires extraordinary perseverance and creativity. Award-winning popular comic artist Hsieh, Tung-Lin was invited to share how creativity can be transformed into an influential Taiwanese comics IP. Drawing on his perspectives from cross-sector collaborations and screenwriting instruction, he guided Gamanians in understanding the determination and perseverance required to develop original content, while exploring the limitless possibilities of bringing dreams and careers together.

Q3

Topic: The GoNext Spirit of the Gamania Cheer Up Foundation: Encouraging Gamanians to Embrace Challenges
Speaker: Taiwanese Extreme Adventurer Lu, Chung-Han (A-Guo)

Lu, Chung-Han (A-Guo), the legendary Taiwanese mountaineer and the first Taiwanese to summit multiple 8,000-meter peaks without supplemental oxygen, has consistently chosen a solitary path independent of commercial climbing routes and free from self-imposed limits. He shared how he transforms failure into fuel for starting again and offered an in-depth interpretation of the Gamania Cheer Up Foundation's "GoNext" spirit. Employees were invited to follow in his footsteps, rediscover the original aspiration and courage to step beyond their comfort zones, and see a broader version of themselves on the journey of pushing their limits.

Q4

Multi-Level Employee Feedback Surveys

In addition to the real-time and anonymous "Gamania Express" channel and the "Gamania Town Hall" sessions personally hosted by the Group CEO, the Group also adopts a phased, multi-frequency survey mechanism covering key areas such as new hire onboarding, benefits satisfaction, and business unit operations.

Item	Survey Frequency	Target Participants	Primary Purpose and Indicators Disclosed	2025 Survey Results
New Hire Check-In Survey	After 1 Month of Employment	All New Hires	Tracks new hires' adaptation and initial experience to ensure the effectiveness of support mechanisms, with specific indicators established for monitoring.	4.1 (out of 5)
Business Unit Quarterly Satisfaction Survey	Quarterly	Employees of Selected Business Units	Uses quantitative indicators to identify internal issues in real time and provide a basis for immediate improvements.	4.4 (out of 5)
Employee Event Satisfaction Survey	After Major Events (Three Times a Year)	All employees	Annual satisfaction indicators are established.	Satisfaction with major events reached 84%.

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Human rights management and policy

Gamania Group is committed to safeguarding the fundamental human rights of all employees and stakeholders. We have developed a human rights policy with reference to internationally recognized human rights standards such as the "Universal Declaration of Human Rights" and "UN Global Compact," demonstrating our commitment to respecting and protecting human rights and treating all employees and stakeholders (including customers, suppliers, shareholders, and partners) fairly. Gamania Group continues to review and strengthen its human rights policies, with specific commitments to providing a safe and healthy work environment, fostering an inclusive and respectful atmosphere, ensuring equal pay for equal work, and implementing human rights education.

To strengthen human rights risk management and policy implementation, Gamania Group has implemented a human rights due diligence management project to identify and assess potential human rights risks. The Group has also formulated nine key human rights-related management policies, covering crucial issues, such as human rights policy, misuse of child labor, anti-forced labor, whistleblower protection, and anti-retaliation management. Through institutionalized management and education and training, Gamania continuously enhances human rights awareness. No major human rights incidents (including incidents of discrimination) were reported in 2025, indicating that Gamania's efforts to protect human rights and promote fair treatment have begun to yield results.

Human Rights Policy

Human rights due diligence

Gamania conducts human rights due diligence on its own operations, value chain, and new business relations (such as mergers, joint ventures, etc.) every two years, and we have established a human rights management framework in accordance with the OECD Guidelines and integrated the system into our daily work. Meanwhile, risk assessment tools and regular reviews have been applied to continuously improve labor human rights.

1 Integration of responsible business behaviors into policies and management systems

Nine management regulations have been formulated to explicitly integrate human rights management issues into the Company's Personnel Management Regulations.

2 Identification and assessment of the actual and potential adverse effects on corporate operations, products or services

Actual and potential human rights risks (including common international human rights issues) related to the Company's activities and operations are identified. We determine various risk issues concerning human rights faced by the Company, and assess the risk level of each issue based on the severity and probability thereof, in order to address the event with the highest risk level first.

3 Stopping, prevention and mitigation of the adverse effects

Based on a variety of complaint mechanisms and corrective/preventive measures, we investigate negative incidents concerning human rights (if any), and accept feedback from different stakeholders for continuous improvement.

4 Tracking of the implementation status and results

Through regular review measures by internal personnel, the operational effectiveness, suitability, adequacy, and effectiveness of various management measures are reviewed. Necessary improvement measures are taken according to the results of the management review reports, with the effectiveness and completion status thereof tracked in a constant manner.

5 Communication on how to eliminate the effects

The progress of the Company's human rights management measures are continuously communicated via internal education and training and external diverse communication channels.

6 Cooperation to implement remedies

Specific management objectives are set, and corresponding risk mitigation and remediation strategies are developed. At the same time, we assess whether the Company's management systems, processes and methods are consistent with the management objectives regarding human rights issues, and make adjustments for deficiencies, if any.

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Process of human rights due diligence

With a view to assessing Gamania's risks and potential impacts in terms of human rights, we adopted a dedicated human rights investigation and assessment tool and formed a Human Rights Project Team in 2024 to identify key risks in the workplace and supply chain and to conduct regular human rights due diligence. Accordingly, mitigation or remediation measures will be adopted upon discovery of any high human rights risks, potential problems, or violations of regulations during the risk assessment process. Through this process, we have managed to assess and identify human rights risks, potential impacts, or non-compliance incidents, and evaluate the effectiveness of human rights governance measures. The results will be used to regularly review and update various human rights management measures under the human resource management regulations, so as to improve the Company's human rights performance unceasingly. According to the 2024 survey results, the Company assessed a total of 27 human rights risk issues; the categories included free choice of employment, youth labor, working hour management, remuneration and welfare, humane treatment, anti-discrimination and harassment, freedom of association, privacy, and occupational safety and health. No issues were of high risk level, 4 issues were of medium risk level, and 23 issues were of low risk level. In 2025, based on the results of the previous year's human rights due diligence, Gamania Group continued to track the management of medium- and low-risk issues and incorporated relevant findings into its existing human rights and human resources management mechanisms for further improvement. The Group also planned subsequent human rights due diligence activities to ensure the continued implementation of human rights risk management and maintain the integrity of the management system.

Major human rights issues and remedial measures

Three-step human rights due diligence process

Gamania executes its human rights due diligence through a systematic three-step process: from risk identification to assessment and grading, and then to improvement actions, to ensure that human rights issues are effectively identified, assessed, and addressed.

STEP.1
Identification of human rights risk events

STEP.2
Risk assessment and classification

STEP.3
Improvement actions for high risk events

Human rights risk scenarios and corresponding improvement measures

Gamania identifies potential human rights risk scenarios within its actual operations across areas, such as work management, humane treatment, young workers, and freedom of choice of employment. The Company then proposes improvement actions to strengthen its overall human rights protection mechanism.

Work management Increase in working hours due to game revisions or special projects.	1 Increasing advance communication. 2 Confirming the reason and allocating more manpower. 3 Monitoring working hours, ensuring reasonable overtime pay, or facilitating compensatory leave requests. 4 Introducing a system-based warning mechanism. 5 Requiring supplier management declaration and review.	**Humane treatment** Managers or colleagues adopting a negative tone of voice, speaking impolitely or emotionally out of control.	1 Promoting the course on unlawful infringement in the workplace. 2 Providing diversified whistleblowing systems for making complaints. 3 Having the HR unit conduct an investigation to see whether the guidance or punishment mechanism needs improvement. 4 Arranging for more emotional intelligence training courses. 5 Requiring supplier management declaration and review.
Youth labor Accidental employment of child labor during recruitment, coupled with the lack of child labor protection measures.	1 Establishing the "Regulations for Prohibition of Child Labor and Management of Remedies for Accidental Employment." 2 Enhancing interview skills and awareness campaigns. 3 Requiring supplier management declaration and review.	**Free choice of employment** Transfer of employees without their consent to cope with manpower deployment changes, resulting in an increase in the turnover rate.	1 Holding a transfer meeting within the notice period. 2 Providing diversified whistleblowing systems for making complaints. 3 Offering guidance in interviews with departing employees. 4 Devising timely incentives and supporting mechanisms. 5 Increasing the full-time manpower. 6 Requiring supplier management declaration and review.

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Human rights issues and management plans

Issue	Parties concerned	Management plan
Prohibition of forced labor	All employees/ suppliers/contractors	• We never use violence, coercion, detention, or other illegal means to force workers to engage in labor. • We do not withhold identity documents or other personal property of employees; the legal rights of employees are ensured.
Prohibition of child labor	Child labor	• We hire job applicants that meet the minimum age standard of local regulations.Child • labor protection and rescue measures are in place.
Elimination of unlawful discrimination	All employees/female employees/foreign employees	• For all labor rights matters, all employees are treated equally; none of them experience unlawful discrimination on the grounds of race, class, language, thinking, religion, political affiliation, place of origin, place of birth, gender, sexual orientation, age, marital status, pregnancy, appearance, facial features, physical and mental disabilities, constellation, blood type and other factors.
Diversity, inclusion and equal opportunities	All employees	• We are committed to creating a diverse and inclusive workplace that embraces people with different backgrounds and respects and preserves everyone's differences. • We ensure that every member is treated fairly and with respect, and enjoys fair learning resources, fair remuneration conditions, and fair opportunities for promotion and development. • Through digital transformation courses, including those on AI, we help employees adapt to new trends, achieving information equity.
Maintenance of physical and mental health and work-life balance	All employees	• Support for healthy activities: We encourage employees to participate in various healthy activities by providing a venue or sponsorship funds. • Team exchange activities: The Company provides funds every year to encourage department heads and employees to promote the relationship and collaboration therebetween through dinners and other exchange activities. • Employee welfare activities: In order to ensure physical and mental relaxation of employees and gather their cohesion, we regularly hold year-end party and company activities to boost the team spirit and corporate culture. We also encourage and remind employees to plan and utilize their leave through the attendance system. • Employee assistance program: Beyond providing group insurance that exceeds legal requirements, Gamania expands its social and life support for employees, with a scope of care that goes beyond government programs.
Freedom of association and right to collective bargaining	All employees	• We respect the freedom of association and the right to collective bargaining entitled to employees in accordance with the law. • Smooth communication channels with employees are maintained to establish harmonious labor-management relations. • We regularly hold employee assemblies to communicate on working conditions.
Occupational health and safety	All employees/ suppliers/contractors	• Regular health checkups are provided for employees, and contracted professional medical staff are hired to offer health services. In addition, education and training on safety and health and fire prevention are held periodically, and necessary preventive measures are taken to avoid occupational disasters and reduce hazardous factors in the work environment. • To ensure the occupational safety of partners and contractors that enter the Company to provide services, we duly notify the personnel of relevant hazards and supervise the details during the performance of duties.

Note: The scope of the human rights due diligence covers all operating locations of Gamania Group headquarters.

Human rights training and awareness campaigns

Gamania Group has institutionalized human rights management by incorporating it into its mandatory ESG training system. Through ongoing education and awareness initiatives, the Group enhances employees' awareness of human rights protection issues and effectively reduces potential human rights risks. To consider employees' work environment and working hours, Gamania raises awareness of certain issues through digital channels and electronic display boards, in addition to online training. In 2025, the completion rate for training among all employees, including new hires, reached 100%.

Topics of training and awareness campaigns

- The Company's human rights policy and management measures
- Labor rights principles
- Unlawful infringement in the workplace
- Prevention of sexual harassment at work
- Diverse complaint channels

Social human rights impact

The "Cross-Generational Forum," organized by NOWnews, entered its seventh year. In 2025, the topics covered by its smaller cross-generational events were expanded to include diverse groups (such as Hong Kong residents and new immigrants). For the first time, an event was also held in Taichung in collaboration with the city government. In addition, a forum was organized based on the issue advocated by the winning student team from the inaugural Civic Proposal Competition, providing recommendations for reference in municipal governance. The second Civic Proposal initiative received 56 submissions in 2025, nearly double the number in 2024. Proposal workshops were also held and online instructional videos produced, expanding the competition's impact on students and enhancing its educational value.

Human rights due diligence management in the supply chain

Gamania not only promotes the internal management of human rights issues, but also hopes that the partners can jointly improve the effectiveness of human rights management. Through the supplier management procedures, the Company has incorporated human rights issues (including occupational safety and health) into the awareness campaigns for suppliers, selection of new suppliers, and annual evaluation of adopted suppliers as key topics. Please refer to "3.3.1 Sustainable purchase" for the performance details.

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4.1.6 Healthy workplace

Employee assistance program (EPA)

Since 2021, Gamania has implemented an Employee Assistance Program (EAP), providing employees with a fixed number of counseling sessions each year covering psychological counseling, family matters, financial matters, legal matters, and management consultation. The program helps employees achieve a better balance in their personal and psychological well-being and address physical or mental stress and other issues encountered at work or in daily life. By providing a stress-free, anonymous consultation channel, the program can more effectively support employees in need. Over the past five years, the program has provided more than 1,000 service instances and has become an important source of stability within the Group. In 2025, 124 employees applied for the services, with a total of 596 counseling sessions. Employee satisfaction with the services reached 4.7 out of 5 points. Of these, 1 employee applied for pregnancy and maternity consultation services.

Anonymous Consultation Service

- **124** Applicants
- **596** Counseling Sessions Used
- Employee Satisfaction: **4.7** out of 5
- **1** Applicant for Pregnancy and Maternity Consultation Services



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Health promotion activities

Gamania has created a rich and comprehensive healthy workplace with programs such as employee health checkups, maternity protection programs, sports and athletic activities, and a gym to cultivate good health habits among employees. In the future, we will further plan the emotional fat loss and health promotion program, focusing on the emotional aspect which was less addressed in the past during the fat loss and weight loss process of the high-risk groups, plus the professional one-on-one consultation with nutritionist and customized nutrition group program, in order to support the sustainable health of employees.

Item	2025 Initiatives
Employee Health Program	● Gamania provides annual health examinations for employees. A total of 964 employees completed the annual health examination, and the completion rate in 2024 was 82%. ● We also quarterly arrange for physicians to station on site to provide medical consultation, health guidance and follow-up for employees with abnormal health check findings or health problems. In 2025, 25 employees benefited from the services. ● Gamania has entered into cooperation agreements with several nearby clinics and referred dozens of employees for influenza vaccinations.
Care for high health risk groups	● InBody body composition assessments are conducted each quarter, together with dietary and exercise-related health education, reaching a total of 56 participants. ● A dietitian was invited to conduct a nutrition education seminar covering tips for choosing meals when dining out and calorie calculation. A total of 17 employees participated, with a satisfaction score of 4.6 out of 5.
Maternity protection program	● The Company provides relevant health education to pregnant and postpartum employees, and set up lactation facilities on different floors of the office building. We also plan to provide free parking spaces, B1 temporary parking spaces, and assistance in parking/pick-up for pregnant women.
Prevention of musculoskeletal disorders	● Gamania Group employees primarily perform office-based sedentary work, which can lead to musculoskeletal pain and discomfort. To address this, the Group provides automatic height-adjustable desks for employees to use. Additionally, employees can apply for one of three types of posture-correcting chairs. Nurses also visit employees' work areas to help adjust their seating and posture in conjunction with the height-adjustable desks and provide related health education. In 2025, massage services were provided on 462 occasions. ● Gamania also worked with a fitness trainer to hold a seminar titled "Posture Correction Class." A total of 26 employees participated, with a satisfaction score of 4 out of 5. ● The University of Taipei was invited to assist in conducting a physical fitness assessment event attended by 75 employees. After the event, fitness instructors provided brief health education to help employees understand their individual fitness levels and plan suitable exercise activities. ● Based on the results of our Nordic Musculoskeletal (NMQ) questionnaire, we have observed a decreasing trend in the number of employees with suspected musculoskeletal hazards.

NMQ comparison	2024	2025
No hazard (no pain)	55%	74%
No hazard (NMQ 1-2 points)	36%	22%
Suspected hazard (NMQ 3-5 points)	9%	3%
Hazard	0%	0%
Confirmed disease	0%	0%

Item	2025 Initiatives
Care for intense activities	● For high-intensity activities such as dragon boat racing, marathons, and triathlons, professional fitness trainers and nurses assist participating employees with monthly InBody assessments and provide dietary, exercise, and other health guidance tailored to individual health concerns, while helping to prevent sports injuries.
Gym	● A 24-hour gym at the headquarters offers a complimentary InBody analysis of the body's composition, with the guidance of professional fitness coaches and nurses during the use of the equipment. ● We have employed a dedicated fitness coach to guide the correct use of equipment and regularly assist employees with physical training, to help them maintain high fitness levels and reduce the risk of hypertension, high blood sugar, and high cholesterol. ● We have also offered courses on yoga, boxing aerobics, Zumba and other sports, with more than three classes a day for employees to choose from. In 2025, about 7,162 employees took the sports courses.
Stress relief and relaxation	● In collaboration with Chien-Yu Health Examination Center, a psychologist was invited to conduct an on-site stress relief seminar that provided employees with practical techniques for managing personal stress. A total of 10 employees participated, with a satisfaction score of 4.5 out of 5.
Sports competition	Gamania has long been competing in dragon boat races to promote teamwork and the spirit of coordination, and at the same time exercise body and spirit as well as promote physical and mental health. The well-trained team achieved the fifth place in the 2025 Taipei International Dragon Boat Championships. Gamania Perspective— to know more about the Gamania Dragon Boat Team
Club activities	Gamania has nine employee clubs: Dance Club, Gamania Skateboard Club, Yoga Club, Gamania Book & Travel Club, G RUN (running club), Dondon Little Hands Club, Basketball Club, and Gamania Board Game Club. In 2025, a total of 204 participants engaged in these clubs.
LED color temperature lighting management	In line with the Group's full replacement of LED lighting, Gamania introduced healthy lighting in 2023 at its headquarters building in Neihu. The combination of ergonomic lighting provides an office environment that meets physical and mental needs, and adjusts the circadian rhythm system of employees, having a positive effect on health. In 2025, the initiative was further extended to public areas, including the main corridors on Floors 2 through 6, central meeting rooms, and phone booths. By optimizing the color temperature and brightness distribution of the lighting, the improved lighting environment helps reduce human-factors risks such as eye fatigue and diminished concentration.

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Occupational safety and health

Gamania Group attaches great importance to the occupational health and safety of its employees, and has set the target of zero occupational safety accidents. Gamania is classified as a low-risk business (Class III) under the "Occupational Safety and Health Management Regulations." With most of the operations being office-based, no management unit is required to be established. Nevertheless, Gamania pays particular attention to environmental monitoring of the office for the management of noise, carbon dioxide, lighting, temperature, humidity, etc., and more importantly, the prevention of air pollution. Therefore, regular environmental monitoring is carried out every year, with the headquarters' smart building system integrated to review the relevant values of the headquarters building, so that the quality of employees' work environment can be ensured.

To enhance and protect the work safety of employees, Gamania has framed an "occupational safety and health policy," which was signed by the CEO of the Group and made public, for the employees and the contractors performing duties on the Company's premises. We ensure that our office environment operates in compliance with domestic "Occupational Safety and Health Act". We regularly implement the four major worker health protection programs: Ergonomic Hazard Prevention Program, Prevention of Diseases Caused by Abnormal Workload Program, Prevention of Unlawful Infringement During Work Performance Program, and Maternal Health Protection Program. Through these, we systematically conduct workplace potential hazard and risk assessments to identify factors that could cause physical or psychological harm to employees. Each program includes hazard identification, risk level assessment, on-site inspections, formulation of protective measures, and a tracking and improvement process. We enhance overall workplace risk perception and prevention capabilities through education and training, checklists, and reporting systems, to ensure employees' health and safety along with operational stability. After systematically assessing potential workplace health risks, we prioritize them based on their severity and the affected individuals and then develop action plans for improvement.

Simultaneously, for the aforementioned occupational safety and health policies, we conduct regular self-inspections and internal audits to verify and evaluate the Company's management systems and processes. Any identified deficiencies are responded to with corrective measures and follow-up management to enhance operational environment safety. Additionally, when collaborating with our centralized procurement suppliers, we place significant emphasis on occupational safety and health. At the time of signing contracts, all suppliers are required to sign a "Supplier CSR Commitment," to affirm their commitment to sustainability principles, such as occupational safety, labor rights, and environmental protection.

Stages and Sequence of Emergency Reporting

Condition	Level	Description	Reporting recipient & handling unit
General issues	Level 3 condition	The condition falls within the emergency scope that the on-site personnel can control.	Handled by on-site personnel/ unit head
Overall service disruption	Level 2 condition	The condition is beyond the control of the operating site; it requires collaboration of relevant departments for joint resolution.	Handled by relevant units (operations, IT, and logistics) coordinated by COO.
Overall operational disruption	Level 1 condition	The condition requires external assistance, or is beyond the scope of the senior executive's responsibilities.	Chief Executive Officer

2025 Occupational Safety Drills and Education and Training

Name	Number of sessions	Trainees	Total trainees	Total training hours
Gamania Group's headquarters self-defense firefighting team member fire safety training (first half of 2025)	1	Gamania Group's headquarters self-defense firefighting team members	28	4 hours
Gamania Group's headquarters self-defense firefighting team member - department head evacuation drill (second half of 2025)	1	Gamania Group' s headquarters self-defense firefighting team members and department heads	33	4 hours

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Statistics on occupational injuries

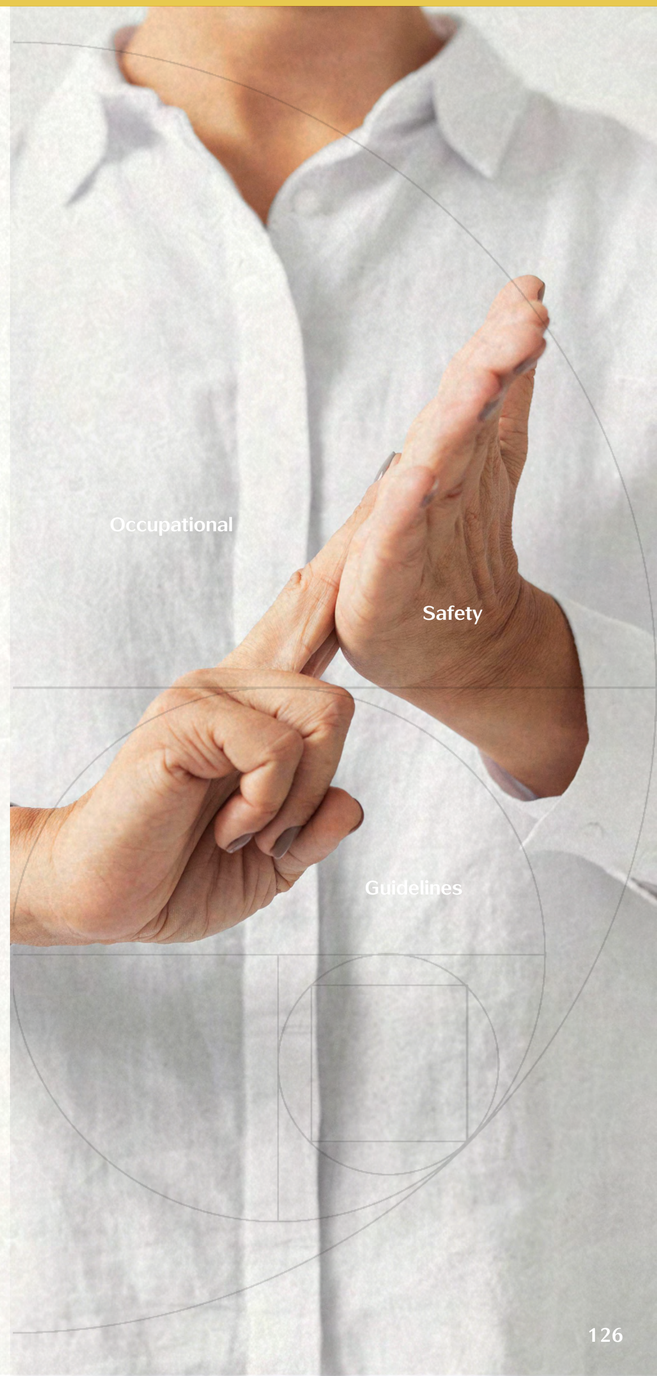
When an occupational injury occurs, Gamania follows the standard handling procedures according to the management regulations and local regulations, and immediately reports the matter to local competent authorities. Our statistics on occupational disasters are compiled based on the important indicators announced in the Occupational Safety and Health Act developed by the Ministry of Labor, Executive Yuan, and the Global Reporting Initiative (GRI Standards). In particular, the disabling injury frequency rate (FR), disabling injury severity rate (SR), absenteeism rate, etc. are the main data indicators.

Number of deaths due to occupational injuries	0	Number of disabling injuries	0 incidents
Death rate due to occupational injuries	0 %	Number of days of disabling injuries	0 day
Number of serious occupational injuries	0	Disabling injury frequency rate (FR)	0
Serious occupational injury rate (excluding death)	0 %	Disabling injury severity rate (SR)	0

Notes:1.Death rate due to occupational injuries = number of deaths due to occupational injuries / total working hours x 1,000,000.
2.Serious occupational injury (with more than 180 lost days; excluding death) rate = serious occupational injuries / total working hours x 1,000,000.
3.Disabling injury frequency rate (FR) = number of disabling injuries / total working hours × 1,000,000.
4.Disabling injury severity rate (SR) = number of days of disabling injuries / total working hours × 1,000,000.
5.The data above covers the businesses that have been reported to the Ministry of Labor, and does not include vehicular accidents during commutes.

2023	2023	2024	2025
Absenteeism rate (%)	0.70	0.75	0.86
Coverage rate (%)	100	100	100

Notes:1.Absenteeism rate = Absenteeism hours / Total scheduled working hours.
2.Absenteeism hours include sick leave, occupational injury leave, menstrual leave, and hospitalization leave.



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4.2 Social inclusion

4.2.1 Public welfare goals and strategy

Public welfare goals and strategy

Gamania Group's public welfare goals and strategy are rooted in the adventurous and challenging spirit of its Chairman and Foundation Founder. This also aligns with the Group's core brand philosophy, "Dare to Challenge". Since 2008, Gamania has built a public welfare platform, the Gamania Cheer Up Foundation, with the goal of encouraging young people to bravely embrace adventure. Through the foundation, Gamania connects like-minded partners across Taiwan to create and promote unique "Gamania values".

As times have changed, the foundation has moved with the times, not only encouraging young people to dream hard, but also launching an initiative called "Go Next" in 2022 to support young people in boldly looking to the future. This is also an encouragement to ourselves, reminding us to keep "going next," reinforce the adventure education, and expand the social influence of adventure culture through the initiative. From the perspective of risk management, we have developed the "Big Dream Project" that set a benchmark in Taiwan proving adventures bring infinite possibilities, and organized the "Gamania NewAPEs School" to enhance the adventure education for the young.

Accordingly, we meet the goals of quality education (SDG 4) and promoting a peaceful, diverse society (SDG 16) on the path of sustainable development, empowering young people to take up challenges and forge their own paths, and advocating the general public's social inclusion and support for the new generation who are not afraid of challenges and bravely put their innovative ideas into action.



SDG 4
Quality Education



SDG 16
Peace, Justice and Strong Institutions

Gamania's Philanthropic Initiatives

As a member of the cultural and creative industries, Gamania deeply believes that a company's influence extends beyond technology and innovation to its long-term commitment to society and the environment. The Company continually addresses real societal needs and environmental sustainability issues, and dedicates resources to animal protection, cultural and creative promotion, and sports development. This demonstrates our strong emphasis on human well-being and the planet's future. Through these diverse initiatives, we aspire to be a steady force driving positive change. Each year, the Gamania Cheer Up Foundation invests substantial funding and resources in public welfare initiatives. The following are its key achievements since its establishment.

Aspect	Total philanthropic expenditure since establishment (in NTD thousands)	Number of philanthropic projects since establishment (count)
Environmental philanthropy	36,819	34
Social welfare	40,262	72
Total	77,081	106

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4.2.2 Gamania Cheer Up Foundation

Foundation Introduction

Gamania Group is an organic entity, fueled by the dreams and aspirations of its founder, Gamania employees, all players, and the wider public. In 2008, the Gamania Cheer Up Foundation was officially launched with the aim of concentrating resources and systematically giving back to society, thus fulfilling corporate social responsibility and supporting youth's dreams. Since its establishment, it has accompanied over 10,000 young people in fighting for their dreams and embarking on their dream-seeking journeys.



Based on the core concept of "science of adventure," the foundation supported young people's long journeys for their dreams through the "Big Dream Project" and stimulated the youth to challenge themselves through the "Gamania NewAPEs School" in recent years. The "Gamania Coast to Peak Ultra Marathon" was therefore held with an aim to build a challenging ultra marathon system of the highest specification in Taiwan that attracted top international runners to the country and facilitated industrial and professional upgrades. We also organized online and offline events to support employees in realizing their grand tour leave dreams by providing professional guidance for their grand journeys.

Latest News from the Gamania Cheer Up Foundation

In 2025, the Foundation deepened its commitment to the core values of SDG 4 Quality Education and SDG 16 Peace, Justice and Strong Institutions. Through four strategic pillars, it built a comprehensive adventure ecosystem for young people:

In-Person Connections and Dialogue

Through two offline "Adventure Get-togethers" sharing sessions, one annual "Adventure Conference," and several results announcement press conferences, the Foundation directly engaged in face-to-face exchanges with more than 400 participants, media representatives, and key opinion leaders (KOLs) from relevant fields. By promoting the spirit of "GoNext: Embrace Adventure," it created an inclusive platform spanning generations and disciplines.

Digital Community Impact

Through videos and in-depth reports, the Foundation shared inspiring adventure stories, continuing to engage deeply involved members of its community and more than 1,000 Gamania Group employees while also achieving breakthrough growth in digital outreach. Over the year, the Foundation accumulated 464,791 views on Facebook and 120,519 views on Instagram, successfully transforming the spirit of adventure into widespread digital resonance across society.

Empowerment and Social inclusion

From a 60-kilometer trek along the "Mountains to Sea" route and A-Guo Lu, Chung-Han's extreme climbing challenges to grassroots sports education through the "Marching Towards the Basketball Dreams" program, the Foundation not only helped two players earn places on Division A junior high school basketball teams, but also successfully mobilized corporate resources, extending its impact from within the Group to public welfare collaboration among companies.

Knowledge Creation and Legacy

Through diverse media channels and online courses, the Foundation transforms the lessons of real-world challenges into knowledge assets with social value, continuing to inspire the public to embrace challenges, innovate boldly, and GoNext.

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Foundation's Projects

Big Dream Project

We have supported many young people who have the courage to challenge their own limits through the "Big Dream Project," as the driving force for young people to take risks, open up various imaginations of adventure, provide adventure support and opportunities, and enable young people to have the ability to challenge themselves, break through comfort zones, face unknown challenges, and apply the value of adventure spirit to life. Through their stories, we also look forward to encouraging more people to bravely write their own adventure chapter. Over the years, we have crossed land, sea and air, completed many amazing projects, and realized our dreams without any limits.

Big Dream Project: Lu, Chung-Han, Marching towards 14 Peaks

The Taiwanese mountaineer Lu, Chung-Han (Ah Guo) first climbed in 2013 the 8,000-meter peak of Gasherbrum II (8035 meters), the 13th highest peak in the world, becoming the first Taiwanese climbing the summit of the Karakoram Mountains. Since then, he has continued to set new records in Taiwan's mountaineering history. The Big Dream Project supports A-Guo in his quest to summit all fourteen 8,000-meter peaks. With only three peaks remaining, he is expected to complete this remarkable feat in 2027. We not only support extreme challenges but are also committed to passing these adventure experiences on to the next generation through in-person events and documentary films.

Big Dream Project: Hualien Gamania Apes, Marching towards the Basketball Dream

Gamania Cheer Up Foundation has collaborated with the professional basketball training organization, EMPOWER, to form the "Hualien Gamania Apes," the first community club basketball team in Hualien that includes U12 and U14 groups to promote sports education for children. In 2025, the program entered its third year and began to see the results of its efforts. The Foundation continued to deepen the impact of sports education through the Hualien Gamania Apes. In May of the same year, two players were successfully guided into prestigious junior high schools with Division A basketball teams, demonstrating that players without a traditional school-team background can also progress to the competitive stage through professional training. In July, the Foundation once again organized an off-site training camp and corporate visits, taking players north to interact with professional teams and observe international competitions. The experience helped participants deepen their understanding of the "GoNext" spirit in a corporate environment.

In 2025, the Foundation expanded the "Galaxy GAMA Cup" to two events. The summer tournament provided players with short-term goals and motivation, while the winter tournament served as an annual assessment of their progress. The teams ultimately won championships in both the U12 and U15 divisions. The program not only promotes shared prosperity with local communities but also successfully inspired the Advantech Foundation to contribute resources and establish a new team in Nantou. This extended the successful model developed over three years in Hualien to other parts of Taiwan, putting inter-company public welfare collaboration and equal access to sports into practice.





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Gamania NewAPEs School

Since its establishment in 2008, Gamania Cheer Up Foundation has encouraged young people to challenge themselves through various adventure projects, so as to keep in line with the spirits of "hands-on learning" and "cross-sector integration" advocated in the Curriculum Guidelines of 12 Year Basic Education in Taiwan and arouse the generation's spirit of adventure. So far, we have supported more than 720 students from 45 locations, with a total adventure distance of 28,638 kilometers. In 2025, the Foundation incorporated the brand concept of its new mascot, "New APES," and launched the Gamania NewAPEs School program, "Turns Out, These Apes Are Wild!" The program took a group of young participants aged 18 to 25 deep into the Mountains to Sea National Greenway, where they completed a trekking challenge of more than 50 kilometers over five days and four nights. The curriculum included high- and low-rope team-building challenges, nature sketching in the mountains, learning about Indigenous hunter culture, and hands-on wilderness survival. Through these experiences, participants strengthened their determination and resilience.

To deepen the adventure experience and strengthen psychological resilience, the Foundation invited a team of professional mentors to accompany and guide the participants. Extreme mountaineer Lu, Chung-Han (A-Guo) shared the original aspiration that drives him beyond the summit, mountain illustrator Shen En-min guided participants in depicting their inner landscapes, and Echo Wang led mind-body meditation sessions. From hands-on adventure and sensory exploration to inner reflection, the program created a complete journey of personal growth. The program not only internalized environmental education knowledge, but also nurtured a group of responsible and action-oriented "New APES," ready to carry their courage to challenge the unknown into the next chapter of their lives.

Gamania Coast to Peak Ultramarathon_Invitational

The 177-kilometer-long "Mountains to Sea National Greenway" full of adventures covers four major trails: Inner Sea Trail, Canal Trail, Tribal Trail, and Sacred Mountain Trail. Stretching from the Kaitai Inland Sea to Jade Mountain, this greenway features cultural diversity and ecological complexities. Gamania Cheer Up Foundation is committed to creating the international racetrack and international ultramarathon event of the highest specification for the world's top athletes to gather in Taiwan to compete while exploring the beauty of Taiwan. In 2025, the "Gamania Coast-to-Peak Ultramarathon" reached a new level of international exchange, challenging participants with an extreme 177-kilometer course and a total elevation gain and loss of 6,04 meters. For the first time, the event invited Australian backyard ultramarathon record holder Philip Gore and Japanese ultramarathon champion Yoshihiko Ishikawa to Taiwan to compete alongside elite Taiwanese runners on the Mountains to Sea National Greenway, a route shaped by 400 years of history, culture, and landscape. Under grueling conditions with day-night temperature differences exceeding 20° C, only 9 of the 22 participants reached the finish line. Philip Gore ultimately claimed first place with a time of 18 hours, 53 minutes, and 17 seconds, followed by Japanese runner Yoshihiko Ishikawa in second and Taiwanese runner Lin, Ping-Jen in third.

Following three years of preparation and sustained efforts toward international certification, the event not only implemented scientific race preparation and risk management, but also brought together leading athletes from Taiwan, Japan, and Australia, embodying the spirit that "behind every adventure challenge lies the unity of knowledge and action." This extreme adventure linking mountains and sea gave international runners an immersive experience of Taiwan's unique natural landscapes and adventure culture. It successfully established a benchmark for a world-class ultramarathon and continues to champion Taiwan's spirit of adventure through GoNext.





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4.2.3 Common good in the community

Blood donation

Since relocating to its Neihu headquarters building in 2016, Gamania Group has participated each year in the "Neihu Technology Park Thousand-Person Blood Donation Drive" promoted by the Taipei Neihu Technology Park Development Association. During the 11/11 Gamania Day period, the Group also independently calls on employees to take part. In 2025, three blood donation events were held, successfully attracting 168 participants and collecting 228 bags of blood to support healthcare capacity. To encourage employees to take part in public welfare activities, the Group not only provides Gama Island electronic meal vouchers as incentives, but also seeks to make public welfare action part of its corporate culture. Through sustained action, Gamanians demonstrate a spirit of mutual support and work with local communities to create a positive cycle.

Gamania Christmas Market

Since its launch in 2017, the Gamania Christmas Market has evolved beyond an annual celebration into a tangible expression of the Group's long-term commitment to shared prosperity with local communities. In 2025, vendors were invited to set up stalls at the Christmas market, which was integrated with Gama Island, the Group's employee cafeteria, to create a one-stop festive experience for employees. Gama Pay was adopted throughout the event to reduce paper consumption. In 2025, the event was also combined with Gamania Group's 30th-anniversary celebrations, bringing together a gaming quiz challenge, an employee club showcase, and family theater performances. Nearly 1,000 employees participated, further deepening "Gamania-style values" through festive experiences and putting shared prosperity with communities into practice.

Social welfare

Gamania's total social welfare expenditure in 2025 reached NT$30.86 million, mainly through sponsorship or donations; the resources were devoted to social issues that were important to Gamania, including medical care, animal friendliness, culture and creativity, and education-related organizations.

Unit: NTD 1,000

Category	Item	Funding
Medical services	Cash contribution	234
Animal friendliness	Cash contribution	166
Culture and creativity	Cash contribution	12,462
Educational philosophy	Cash contribution	18,000
	Item donation	Gamania facilitates the collection and donation of suitable items from within the Group and distributes them to disadvantaged groups and organizations in remote areas.

Note: The category of culture and creativity includes historical culture and sports events.



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4.2.4 Support for domestic cultural industries

As a TPEx-listed company in the cultural and creative industry, Gamania not only promotes its own businesses, but also actively participates in related cultural and creative activities to facilitate the development of cultural industries in Taiwan and fulfill the corporate social responsibilities.

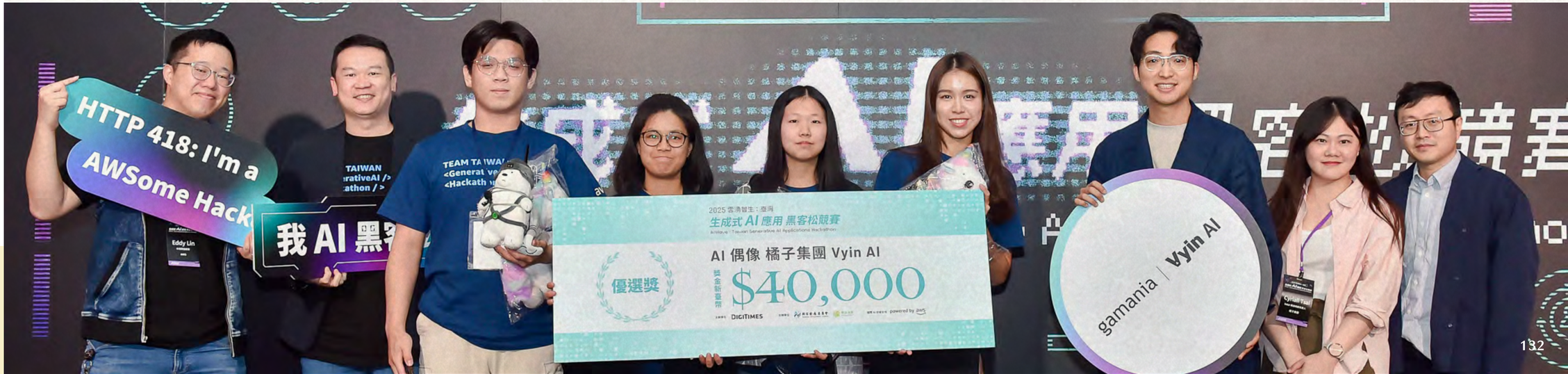
Supporting Taiwan's Cultural Industries and Youth Innovation

Gamania Group actively empowers innovation in Taiwan's cultural and entertainment industries through AI technology and is committed to cultivating young technology talent. At the second "AI Wave: Taiwan Generative AI Applications Hackathon," the Group established a dedicated Vyin AI competition category and proactively opened up enterprise-grade API technology resources (such as proprietary voice assets) for use by college and university students.

In the competition, the winning team successfully integrated Vyin AI technology with generative AI to develop "Aidol," a physical smart idol doll featuring voice interaction and emotional memory. The project presented a highly commercially viable interactive solution for the "emotional economy" of the traditional idol industry. By supporting industry-academia competitions of this kind, Gamania Group not only helps young students transform technical ideas into practical applications, but also puts into practice its social responsibility to promote the digital transformation of Taiwan's cultural and entertainment industries.

Supporting Diverse Sports and Competitions to Promote the Spirit of Challenge and Positive Energy

Guided by its brand value of "Dare to Challenge," Gamania Group invested NT$2 million in sports sponsorships in 2025. For five consecutive years, the Group has been the title sponsor of the Chinese Professional Baseball League (CPBL) Gold Glove Awards, paying tribute to the professional resilience of players who embrace challenges. It also continued to support the annual CPBL All-Star Game, seeking through concrete action to help Taiwan's professional baseball players achieve ever greater success. In addition, since 2022, the Group has continued to sponsor the Ta Ya Pineapple Run organized by Ta Ya Electric Wire & Cable. Together with other businesses, it promotes the values of health, exercise, and self-challenge, extending the spirit of facing difficulties without fear and continuing to move forward from professional competition into everyday life. Through sustained cross-sector support, the Group continues to set positive value in motion.



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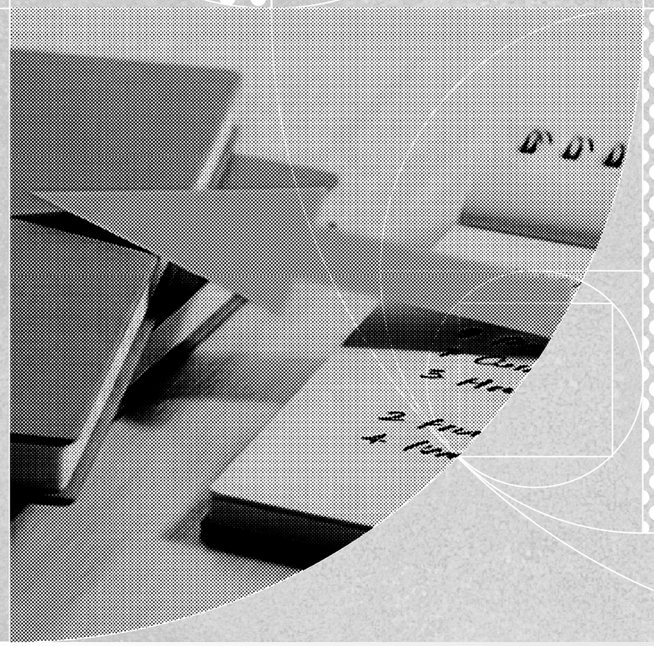
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- GRI index table
- SASB index table
- TCFD index table
- Climate-Related Information for TPEx-Listed Companies
- Independent Limited Assurance Report
- Declaration of Greenhouse Gas Examination

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GRI index table

1. Statement of use: Gamania has reported in accordance with the GRI Standards for the period from January 1 to December 31, 2025.
2. GRI 1 used: GRI 1: Foundation 2021
3. Applicable GRI Sector Standard(s): GRI has not yet published a Sector Standard applicable to the industry.

GRI Standards		Disclosure Items	Corresponding chapters and supplementary notes	Page No.	Omission/ Explanation
GRI 2: General Disclosures	2-1	Organizational details	About the Report 1.1.1 Business overview	004 011	
	2-2	Entities included in organizational sustainability reporting	About the Report 1.1.1 Business overview	004 011	
	2-3	Reporting period, frequency and contact point	About the Report	004	
	2-4	Restatements of information	About the Report	004	
	2-5	External assurance	About the Report	004	
	2-6	Activities, value chains and other business relationships	1.1.1 Business overview 3.3.1 Sustainable procurement	011 098	
	2-7	Employees	4.1.1 Workforce structure	105	
	2-8	Workers who are not employees	4.1.1 Workforce structure	105	
	2-9	Governance structure and composition	1.2.1 Practicing sustainable governance 1.3.1 Governance organization and structure	023 039	
	2-10	Nomination and selection of the highest governance body	1.3.1 Governance organization and structure	039	
	2-11	Chair of the highest governance body	1.3.1 Governance organization and structure	039	

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GRI Standards		Disclosure Items	Corresponding chapters and supplementary notes	Page No.	Omission/ Explanation
GRI 2: General Disclosures	2-12	Chair of the highest governance body	1.2.1 Practicing sustainable governance	023	
	2-13	Delegation of responsibility for managing impacts	1.2.1 Practicing sustainable governance	023	
	2-14	Role of the highest governance body in sustainability reporting	1.2.1 Practicing sustainable governance	023	
	2-15	Conflicts of interest	1.3.1 Governance organization and structure	039	
	2-16	Communication of critical concerns	1.2.1 Practicing sustainable governance	023	
	2-17	Collective knowledge of the highest governance body	1.3.1 Governance organization and structure	039	
	2-18	Evaluation of the performance of the highest governance body	1.3.1 Governance organization and structure	039	
	2-19	Remuneration policies	1.3.1 Governance organization and structure	039	
	2-20	Process to determine remuneration	1.3.1 Governance organization and structure	039	
	2-21	Annual total compensation ratio	4.1.4 Compensation and benefits	114	The Company's confidential information subject to the confidentiality requirements
	2-22	Statement on sustainable development strategy	Message from the Group CEO and ESG Committee Chairman 1.2.1 Practicing sustainable governance	005 023	
	2-23	Policy commitments	1.3.2 Ethical corporate management 4.1.5 Friendly workplace	044 118	
	2-24	Embedding policy commitments	1.3.2 Ethical corporate management 3.3.1 Sustainable procurement 4.1.5 Friendly workplace	044 098 118	

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GRI Standards		Disclosure Items	Corresponding chapters and supplementary notes	Page No.	Omission/ Explanation
GRI 2: General Disclosures	2-25	Processes to remediate negative impacts	1.3.2 Ethical corporate management 2.4.3 Customer satisfaction	044 079	
	2-26	Mechanisms for seeking advice and raising concerns	1.3.2 Ethical corporate management	044	
	2-27	Compliance with laws and regulations	1.3.2 Ethical corporate management	044	
	2-28	Membership associations	1.1.3 Association with external organizations	020	
	2-29	Approach to stakeholder engagement	1.2.4 Stakeholder engagement	036	
	2-30	Collective bargaining agreements	4.1.5 Friendly workplaceagreements	118	

Material topics				
GRI Standards	Disclosure Items		Corresponding chapters and supplementary notes	Page No.
GRI 3: Material Topics	3-1	Process to determine material topics	1.2.3 Analysis of material topics and management	031
	3-2	List of material topics	1.2.3 Analysis of material topics and management	031
Information security and privacy protection				
GRI 3: Material Topics	3-3	Management of material topics	1.2.3 Analysis of material topics and management	031
GRI 418: Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.4.2 Personal data and privacy protection	077
Business performance				
GRI 3: Material Topics	3-3	Management of material topics	1.2.3 Analysis of material topics and management	031
GRI 201: Economic Performance	201-1	Direct economic value generated and distributed	1.1.2 Financial performance	017

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Material topics				
GRI Standards		Disclosure Items	Corresponding chapters and supplementary notes	Page No.
Risk management				
GRI 3: Material Topics	3-3	Management of material topics	1.2.3 Analysis of material topics and management	031
Product and service innovation				
GRI 3: Material Topics	3-3	Management of material topics	1.2.3 Analysis of material topics and management	031
Customer rights and service stability				
GRI 3: Material Topics	3-3	Management of material topics	1.2.3 Analysis of material topics and management	031
GRI 418: Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.4.2 Personal data and privacy protection	077
Labor-management relations and employee rights				
GRI 3: Material Topics	3-3	Management of material topics	1.2.3 Analysis of material topics and management	031
GRI 201: Economic Performance	201-3	Defined benefit plan obligations and other retirement plans	4.1.4 Compensation and benefits	114
GRI 401: Employment	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees.	4.1.4 Compensation and benefits	114
	401-3	Parental leave	4.1.4 Compensation and benefits	114
GRI 402: Labor/Management Relations	402-1	Minimum notice periods regarding operational changes	4.1.5 Friendly workplace	118
Talent attraction and retention				
GRI 3: Material Topics	3-3	Management of material topics	1.2.3 Analysis of material topics and management	031
GRI 404: Training and education	404-1	Average hours of training per year per employee	4.1.3 Human resources development	110
	404-2	Programs for upgrading employee skills and transition assistance programs	4.1.3 Human resources development	110
	404-3	Percentage of employees receiving regular performance and career development reviews	4.1.4 Compensation and benefits	114

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Material topics				
GRI Standards	Disclosure Items		Corresponding chapters and supplementary notes	Page No.
Climate change and energy and resource management				
GRI 3: Material Topics	3-3	Management of material topics	1.2.3 Analysis of material topics and management	031
GRI 201: Economic Performance	201-2	Financial implications and other risks and opportunities due to climate change	3.1.3 Climate strategy	084
GRI 302: Energy	302-1	Energy consumption within the organization	3.2.2 Energy and resource management	094
	302-3	Energy intensity	3.2.2 Energy and resource management	094
	302-4	Reduction of energy consumption	3.2.2 Energy and resource management	094
GRI 303: Water and Effluents	303-3	Water withdrawal	3.2.2 Energy and resource management	094
GRI 305: Emissions	305-1	Direct (Scope 1) GHG emissions	3.1.4 Climate Metrics and Targets	090
	305-2	Energy indirect (Scope 2) GHG emissions	3.1.4 Climate Metrics and Targets	090
	305-3	Other indirect (Scope 3) GHG emissions	3.1.4 Climate Metrics and Targets	090
	305-4	GHG emissions intensity	3.1.4 Climate Metrics and Targets	090
GRI 306: Waste	306-3	Waste generated	3.2.2 Energy and resource management	094
Responsibility for content				
GRI 3: Material Topics	3-3	Management of material topics	1.2.3 Analysis of material topics and management 2.3.2 Protection of network security	031 073

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SASB index table

Theme	Code	Metric	Corresponding chapter	Remarks
Environmental Footprint of Hardware Infrastructure	TC-SI-130a.1	❶ Total energy consumed ❷ Percentage grid electricity, and ❸ Percentage renewable	3.2.2 Energy and resource management	❶ 28,682.77 GJ ❷ 71.88 % ❸ 26.56 %
	TC-SI-130a.2	❶ Total water withdrawn ❷ Total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	3.2.2 Energy and resource management	Total water consumption was 17,930 m^3, and no water was withdrawn from areas with high water stress.
	TC-SI-130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	3.2.1 Environmental sustainability	-
Data Privacy & Freedom of Expression	TC-SI-220a.1	Description of policies and practices relating to targeted advertising and user privacy	2.4.2 Personal data and privacy protection	❶ There is no independent system for targeted advertising. ❷ Personal data: All data collected by the Company is stored and processed in accordance with current personal data management regulations. The retention period or deletion/archiving schedule is not explicitly stated. ★ However, if a player actively requests deletion, the Company will comply. Deletion records are kept for a minimum of five years. ❸ Prize winner announcements: Real names and mobile phone numbers of prize winners will be masked (at least one character). ❹ Children's privacy: In accordance with Taiwan's Game Software Rating Regulations, age-appropriate practices are displayed to comply with game service advertising classification guidelines.
	TC-SI-220a.2	Number of users whose information is used for secondary purposes	2.4.2 Personal data and privacy protection	100%

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Theme	Code	Metric	Corresponding chapter	Remarks
Data Privacy & Freedom of Expression	TC-SI-220a.3	Total amount of monetary losses as a result of legal proceedings associated with user privacy	2.4.2 Personal data and privacy protection	No such cases this year
	TC-SI-220a.4	❶ Number of law enforcement requests for user information, ❷ Number of users whose information was requested, ❸ Percentage resulting in disclosure	-	❶ 754 incidents ❷ 4,177 records ❸ 0% (The Company will not actively disclose users' information in any form.)
	TC-SI-220a.5	List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring	-	No such cases this year
Data Security	TC-SI-230a.1	❶ Number of data breaches, ❷ Percentage that are personal data breaches, ❸ Number of users affected	2.4.2 Personal data and privacy protection	No such cases this year
	TC-SI-230a.2	Description of the approach to identifying and addressing data security risks, including the use of third-party cybersecurity standards	2.3.1 Information security management	ISO/IEC 27001 Information Security Management System implemented.
Recruiting & Managing a Global, Diverse & Skilled Workforce	TC-SI-330a.1	Percentage of employees that require a work visa	4.1.1 Workforce structure	1.01%
	TC-SI-330a.2	Employee engagement as a percentage	-	No related surveys conducted this year
	TC-SI-330a.3	Percentage of ❶ gender and ❷ diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees, and (d) all other employees	4.1.1 Workforce structure	-

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Theme	Code	Metric	Corresponding chapter	Remarks
Intellectual Property Protection & Competitive Behavior	TC-SI-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	1.3.2 Ethical corporate management	No such cases this year
Managing Systemic Risks from Technology Disruptions	TC-SI-550a.1	❶ Number of performance issues and ❷ Number of service disruptions ❸ Total customer downtime	-	❶ 47 incidents ❷ 232 incidents ❸ 0.74 days (service availability rate: 99.8%)
	TC-SI-550a.2	Description of business continuity risks related to disruptions of operations	2.3.1 Information security management	-
Activity Metrics	TC-SI-000.A	❶ Number of licenses or subscriptions, ❷ Percentage cloud-based	-	No licenses or subscriptions in the Company
	TC-SI-000.B	❶ Data processing capacity ❷ Percentage outsourced	-	Not to be disclosed for now to keep in line with the peers
	TC-SI-000.C	❶ Amount of data storage ❷ Percentage outsourced	-	Not to be disclosed for now to keep in line with the peers

TCFD index table

Code		TCFD recommended disclosures	Corresponding chapters and supplementary notes	Page No.
Governance	TCFD 1(a)	Describe the board's oversight of climate-related risks and opportunities.	3.1.1 Climate governance	081
	TCFD 1(b)	Describe management's role in assessing and managing climate-related risks and opportunities.	3.1.1 Climate governance	081
Strategies	TCFD 2(a)	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	3.1.3 Climate strategy	084
	TCFD 2(b)	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	3.1.3 Climate strategy	084
	TCFD 2(c)	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2° C or lower scenario.	3.1.3 Climate strategy	084
Risk Management	TCFD 3(a)	Describe the organization's processes for identifying and assessing climate-related risks.	3.1.2 Climate Risk Management	082

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Code		TCFD recommended disclosures	Corresponding chapters and supplementary notes	Page No.
Risk Management	TCFD 3(b)	Describe the organization's processes for managing climate-related risks.	3.1.2 Climate Risk Management	082
	TCFD 3(c)	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	3.1.2 Climate Risk Management	082
Metrics and Targets	TCFD 4(a)	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	3.1.4 Climate Metrics and Targets	090
	TCFD 4(b)	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 GHG emissions, and the related risks.	3.1.4 Climate Metrics and Targets	090
	TCFD 4(c)	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	3.1.4 Climate Metrics and Targets	090

Climate-Related Information for TPEx-Listed Companies

Item	Corresponding chapter	Page No.
❶ Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	3.1.1 Climate governance	081
❷ Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	3.1.3 Climate strategy	084
❸ Describe the financial impact of extreme climate events and transitional actions.	3.1.3 Climate strategy	084
❹ Describe how the climate risk identification, assessment, and management processes are integrated into the overall risk management system.	3.1.2 Climate Risk Management	082
❺ If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	3.1.3 Climate strategy	084
❻ If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	3.1.3 Climate strategy 3.1.4 Climate Metrics and Targets	084 090
❼ If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	It is currently not in use; undergoing internal evaluation.	-
❽ If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	3.1.4 Climate Metrics and Targets	090
❾ Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below).	3.1.4 Climate Metrics and Targets	090

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1-1 The Company's greenhouse gas inventory and verification in the last two years

Item	Corresponding chapter	Remarks	Page No.
1-1-1 GHG inventory information: Describe the greenhouse gas emission volume (metric tons CO_{2e}), intensity (metric tons CO_{2e}/NTD million), and data coverage for the most recent two years.	3.1.4 Climate Metrics and Targets	2024 GHG emissions intensity: 0.70 2025 GHG emissions intensity: 1.12Unit: tCO_{2e}/$ million	090
1-1-2 GHG assurance information: Describe the status of assurance in the last two years up to the date of publication of the annual report, including the scope of assurance, assurance institutions, assurance criteria, and assurance opinion.	3.1.4 Climate Metrics and Targets Appendix - Declaration of Greenhouse Gas Examination	Gamania conducted greenhouse gas emission inventories in both 2024 and 2025 in accordance with the ISO 14064 standard. These were verified by the third-party verification institution, DNV. The assurance scope covers Gamania Group's operational sites in Taiwan and Gamania Hong Kong.	090 146
1-2 GHG reduction targets, strategies, and specific action plans: Describe the baseline year and data for greenhouse gas reduction, reduction targets, strategies, specific action plans, and progress towards the reduction targets.	3.1.4 Climate Metrics and Targets		090

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Independent Limited Assurance Report

Deloitte.

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INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

Gamania Digital Entertainment Co., Ltd.

We have undertaken a limited assurance engagement on the selected performance indicators in the Sustainability Report ("the Report") of Gamania Digital Entertainment Co., Ltd. ("the Company") for the year ended December 31, 2025.

Subject Matter Information and Applicable Criteria

See Appendix 1 for the Company's selected performance indicators ("the Subject Matter Information") and applicable criteria.

Responsibilities of Management

The management of the Company is responsible for the preparation of the Subject Matter Information in accordance with Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies, Universal Standards and Topic Standards published by the Global Reporting Initiative (GRI), and the criteria specifically designed by the Company, and for such internal control as management determines is necessary to enable the preparation of the Subject Matter Information that are free from material misstatement resulted from fraud or error.

Auditors' Responsibilities

Our responsibility is to plan and conduct our limited assurance engagement in accordance with Standard on Assurance Engagement 3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" issued by the Accounting Research and Development Foundation of the Republic of China to issue a limited assurance report on whether the Subject Matter Information (see Appendix) is free from material misstatement. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and, therefore, a lower assurance level is obtained than a reasonable assurance.

We based on our professional judgment in the planning and conducting of our work to obtain evidence supporting the limited assurance. Because of the inherent limitations of any internal control, there is an unavoidable risk that even some material misstatements may remain undetected. The procedures we performed included, but were not limited to:

- Inquiring of management and the personnel responsible for the Subject Matter Information to obtain an understanding of the policies, processes, internal control, and information system relevant to the Subject Matter Information to identify areas where a material misstatement of the Subject Matter Information is likely to arise.
- Selecting sample items from the Subject Matter Information and performing procedures such as inspection, re-calculation, observation, and analytical procedures to obtain evidence supporting limited assurance.

Inherent Limitations

The Subject Matter Information involved non-financial information, which was subject to more inherent limitations than financial information. The information may involve significant judgment, assumptions and interpretations by the management, and the different stakeholders may have different interpretations of such information.

Independence and Quality Control

We have complied with the independence and other ethical requirements of the Norm of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Standard on Quality Management 1 "Quality Management for Public Accounting Firms" issued by the Accounting Research and Development Foundation of the Republic of China, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information is not prepared, in all material respects, in accordance with the applicable criteria.

Other Matters

We shall not be responsible for conducting any further assurance work for any change of the Subject Matter Information or the applicable criteria after the issuance date of this report.

The engagement partner on the limited assurance report is Wen-Chi, Kuo.

Deloitte & Touche
Taipei, Taiwan
Republic of China

August 10, 2026

Notice to Readers

For the convenience of readers, the independent auditors' limited assurance report and the accompanying summary of subject matter information have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' limited assurance report and summary of subject matter information shall prevail.

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APPENDIX 1

SUMMARY OF SUBJECT MATTER INFORMATION

#	Subject Matter Information		Corresponding Section	Applicable Criteria
1.	Material Topics identification process		1.2.3 Analysis of material topics and management	GRI 3-1: 2021 Process to Determine Material Topics
	1. Compile the list of sustainability topics	Identify sustainability issues and trends receiving attention in Taiwan and internationally, including the World Economic Forum (WEF) Global Risks Report, key industry issues identified by S&P, disclosure topics in the SASB Software & IT Services industry standard, ESG ratings, and issues of concern to investors. Gamania also reviews the material topic lists of benchmark companies and, through analysis and screening, identifies a total of 17 sustainability topics applicable to Gamania.		
	2. Assess financial materiality and impact materiality	Through double materiality analysis, assess both the extent to which each topic affects Gamania's finances and operations and the magnitude and likelihood of Gamania's impacts on the economy, environment, and society. The assessment considers the potential outside-in impacts of external issues on Gamania and, from an inside-out perspective, the impacts of Gamania's activities on the economy, environment, and society. **Analyze potential financial impacts on Gamania** Distribute the "Gamania 2025 Financial Impact Assessment" questionnaire to assess the magnitude of the potential positive and negative financial impacts of the 17 sustainability topics on Gamania. **Analysis of the economic, environmental and social impacts** Distribute the "Gamania 2025 Sustainability Impact Assessment" questionnaire to assess the scale/scope and likelihood of the impacts associated with the 17 sustainability topics. An additional assessment of catastrophic severity is conducted for negative impacts.		
	3. Double materiality analysis	For the impact materiality assessment, the likelihood and magnitude scores of positive and negative impacts are multiplied and then summed and averaged to determine the average impact score for each sustainability topic. Based on these scores, the sustainability topics are ranked separately according to the materiality of their positive and negative impacts. For financial materiality, the positive and negative scores for each topic are summed and averaged, and the sustainability topics are then ranked according to their financial impact scores. Taking into account both the degree of each sustainability topic's external impacts and its financial impacts on internal operations in terms of costs, revenue, reputation, and risk, Gamania identifies as double materiality topics those with significant impacts both inside and outside the organization.		
	4. Confirmation of material topics	Taking into account the rankings of sustainability topics by external and internal impact, together with the professional opinions of external consultants, Gamania selects nine material topics for the year.		

#	Subject Matter Information		Corresponding Section	Applicable Criteria
	5. Response to and disclosure of material topics	The Office of Sustainability Planning reported the results of the material topic identification to the ESG Committee, then presented it to the Board of Directors, and included them in the management scope of the Sustainable Development Committee with the authorization of the Board of Directors. The issues were also incorporated into the risk management process when necessary to continually improve various systems and accordingly enhance the performance of corporate sustainable development. Material topics are also publicly disclosed in the Sustainability Report and on the official website's Sustainability section.		
2.	**Energy** / **Unit** / **2025** Town Gas / GJ / 14.35 Liquefied petroleum gas / GJ / 415.04 Diesel / GJ / 17.25 Purchased electricity - non-renewable / GJ / 20,616.84 Purchased electricity - renewable / GJ / 7,619.29 Notes: The conversion factors are based on the "Net Calorific Value of Energy Products" published by the Energy Administration, Ministry of Economic Affairs; the "Greenhouse Gas Emission Factors" announced on February 5, 2024; and the town gas conversion factor published by The Hong Kong and China Gas Company Limited (Towngas). Total Non-Renewable/Renewable Energy Consumption and Energy Intensity in 2025 **Category** / **Unit** / **Energy Consumption** Total non-renewable energy consumption / GJ / 21,063.48 Total renewable energy consumption / GJ / 7,619.29 Total energy consumption / GJ / 28,682.77		3.2.2 Energy and resource management	GRI 302-1: 2016 Energy consumption within the Organization
3.	Unit: million liters **Energy** / **2025** Tap water consumption / 17.93 Notes: Tap water consumption data are obtained from the Taipei Water Department. All water sources are freshwater (with total dissolved solids of 1,000 mg/L or less) and, based on an assessment using the WRI tool, are not located in areas of high water stress.		3.2.2 Energy and resource management	GRI 303-3: 2018 Water withdrawal
4.	Unit: metric tons **2025** Domestic garbage: 51.78 Resource recycling waste: Kitchen waste 19.40; Paper 10.30; Aluminum 0.20; Iron 0.86; PET bottle 1.78; Waste electronic products (batteries) 0.07; Subtotal 32.61 Total: 84.39 Notes: Waste collection data are based on the collection records of outsourced waste collection contractors.		3.2.2 Energy and resource management	GRI 306-3: 2020 Waste generated
5.	**2025** Absenteeism rate (%) / 0.86 1. Absenteeism rate = Absenteeism hours/Total scheduled working hours. 2. Absenteeism hours include sick leave, occupational injury leave, menstrual leave, and hospitalization leave.		4.1.6 Healthy workplace	Custom Indicator 1: Absenteeism rate In accordance with the criteria set forth in the Attendance Management Policy and Leave Management Policy

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Declaration of Greenhouse Gas Examination

DNV

Independent Verification Opinion

Verification Opinion No.: C857562-2025-AG-TWN-DNV
Issued Place and Date: Taipei, 30 May, 2026

This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2025) of

Gamania Digital Entertainment Co., Ltd

Scope of Verification
DNV Business Assurance (DNV) has been commissioned by Gamania Digital Entertainment Co., Ltd (hereafter "the Organization") to perform a verification of the greenhouse gas statements of Greenhouse Gas Inventory Management Report (2025) (hereafter the "Inventory Report"). with respect to the sites listed in Appendix A.

The Reporting Boundary for the verification including direct GHG emissions and removals, indirect GHG emissions from imported energy, indirect GHG emissions from transportation, indirect GHG emissions from products used by the Organization and indirect GHG emissions associated with the use of products from the Organization. The further descriptions for the Reporting Boundary listed in Appendix B.

Verification Criteria and GHG Programme
The verification was performed on the basis of the Financial Supervisory Commission Sustainable Development Roadmap Scheme and ISO 14064-1:2018, and CNS 14064-1:2021/GHG Protocol as well as criteria given to provide for consistent GHG emission identification, calculation, monitoring and reporting. The verification was conducted in accordance with ISO 14066:2023, ISO 14065:2020, and ISO 14064-3:2019.

Verification Opinion
It is DNV's opinion that the Inventory Report (2025), which was published on May 22, 2026 (Version 1.2), is free from material discrepancies in accordance with the verification criteria identified as stated above. The opinion is decided based on the following approaches,

- For the Direct (Category/Scope 1) GHG emissions and Indirect GHG emissions from imported energy (Category/Scope 2), the reliability of the information within the Inventory Report (2025) was verified with reasonable level of assurance.
- For the other indirect GHG emissions, the involved information was verified with limited level of assurance.

Also, the GHG information as stated in Appendix C has been verified during the process.

GHG Verifier :
Chark Wu

For the issuing office:
DNV Business Assurance Co., Ltd.

Management Representative

The Appendix forms an integral part of this Certificate, which shall be invalid when used without the Appendix.
Lack of fulfilment of conditions as set out in the Verification Agreement may render this Verification invalid. This Verification Opinion is based on the information made available to us and the engagement conditions detailed above. Hence, DNV cannot guarantee the accuracy or correctness of the information. DNV cannot be held liable by any party relying or acting upon this Verification Opinion.
The issuing office : 29Fl., No. 293, Sec. 2, Wenhua Rd., Banqiao District, New Taipei City 220, Taiwan Tel: +886-2-82537800. https://www.dnv.com/tw/
DNV ZNATW-OP-F50, Rev.14, 2025-03

DNV

Supplement to Verification Opinion

Process and Methodology
The reviews of the Inventory Report and relevant documents, and the subsequent follow-up interviews have provided DNV with sufficient evidence to determine the fulfilment of stated criteria.

Quantification of Greenhouse Gas Emission
The Inventory Report covering the period 1st January, 2025 to 31st December, 2025, it is DNV's opinion that GHG emissions and removals identified within the Reporting Boundary has been included in the Inventory Report as claimed in accordance with the verification criteria identified as stated above, and results in quantification of GHG emissions that are real, transparent and measurable.

Organizational Boundary of Verification
☐ Financial Management Control; ☒ Operational Management Control; ☐ Equity Share

GHGs Verified
☒CO_2 ☒CH_4 ☒N_2O ☒HFC_S ☒PFC_S ☒SF_6 ☒NF_3

Quantification of Emissions (in tonnes CO_2e)
The Global Warming Potential (GWP) defined in IPCC AR6(Errata 2025) has been chosen and correctly referred by the Organization.

ISO14064-1 :

Category	Total (kgCO_2e)	Total (tonCO_2e)
1: Direct emissions	242,153.225	242.153
2: Imported energy indirect emissions*	2,719,103.056	2,719.103
3: Indirect GHG emissions from transportation	741,688.413	741.688
4: Indirect GHG emissions from products used by organization	3,085,959.306	3,085.959
5: Indirect GHG emissions associated with the use of products from the organization	3,117,057.061	3,117.057
6: Other Emission Sources	-	-

(*The Imported Energy Indirect Emissions was calculated based on 2024 electricity emission factor of 0.474 kg CO_2e/kwh, which was announced by Energy Administration, Ministry of Economic Affairs.)

GHG Protocol :

Scope	Total (kgCO_2e)	Total (tonCO_2e)
1: Direct GHG emissions	242,153.225	242.153
2: Electricity indirect GHG emissions*	2,719,103.056	2,719.103
3: Other indirect GHG emissions	6,944,704.780	6,944.705

(*The Imported Energy Indirect Emissions was calculated based on 2024 electricity emission factor of 0.474 kg CO_2e/kwh, which was announced by Energy Administration, Ministry of Economic Affairs.)

Type of Opinion
☒ unmodified ☐ modified ☐ adverse

The Appendix forms an integral part of this Certificate, which shall be invalid when used without the Appendix.
Lack of fulfilment of conditions as set out in the Verification Agreement may render this Verification invalid. This Verification Opinion is based on the information made available to us and the engagement conditions detailed above. Hence, DNV cannot guarantee the accuracy or correctness of the information. DNV cannot be held liable by any party relying or acting upon this Verification Opinion.
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2025 Sustainability Report

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