SUSTAINABILITY REPORT 2024

GAMANIA SUSTAINABILITY REPORT

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EXPLORE THE
UNLIMITED POSSIBILITIES OF LIFE

SUSTAINABILITY
REPORT

(2024)

gamania

READING GUIDE

Introduction

CHAPTER.1
Promoting Sustainable Management

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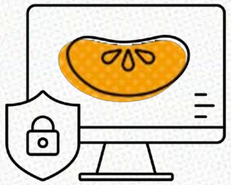
In 2024, Gamania interpreted the Group's sustainability report with reference to GRI Standards 2021, compiling material issues together with internal and external stakeholders as well as supervising and following up ESG related information based on the framework of the Group's sustainability strategy blueprint, to demonstrate Gamania Group's long-standing commitment to corporate sustainability. As Gamania approaches its 30th anniversary in 2025, you may first explore the Company's growth journey in the initial sections of the report before delving into specific issues of interest. Each chapter has a complete explanation of management policies, annual performance, goals and other information. The Gamania Sustainability Report is also available on Gamania's official website and annual report to add interactivity. Please scan the QR Code or click on the hyperlink to learn more.

CHAPTER.1

Promoting Sustainable Management

Operational overview, culture, sustainable governance mechanism and sustainable strategy blueprint of Gamania

CHAPTER.2



Promoting Digital Responsibility

Gamania continuously provides innovative and diverse products and services, while safeguarding a secure digital environment

CHAPTER.3

Promoting Environmental Friendliness

Gamania focuses on climate and environmental issues, and supports environmental symbiosis actions

CHAPTER.4

Promoting Positive Values

Gamania has created a friendly workplace, and drives a social atmosphere of kindness and inclusiveness

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About the Report

GRI 2-1~2-5

Welcome to read the ESG Report issued by Gamania Digital Entertainment Co., Ltd. and its group businesses (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 a ESG Report annually. This year marks the seventh report issued by Gamania since it began publishing ESG Reports in 2018. We are committed to continuing this annual publication in the future. The disclosure period of this report is the year 2024 (January 1, 2024 to December 31, 2024), 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 2025
Next report release date: August 2026

Reporting boundaries and scope

The boundaries of this report have been determined with financial materiality and industry relevance in mind, and cover Gamania Digital Entertainment Co., Ltd. and all subsidiaries mentioned in CH1 (see P.21-22). The report mainly covers Gamania's operations in Taiwan, which account for approximately 84% of the total consolidated revenue. Financial data on business performance was taken from Gamania's audited consolidated financial statements. Please refer to the 2024 annual report for more details on the entities, related parties, and investments covered by the financial statements. All amounts are presented in NTD. The greenhouse gas data is a group-wide inventory in accordance with ISO 14064-1:2018, including some overseas operations. Environmental indicators including energy and water consumption are collected from the data of the entire group during the inventory process, and the rest of the environmental data is from the headquarters building of Gamania (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.

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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, there was one data restatement, details of which can be found in section 3.1.4 Climate Metrics and Targets.

Assurance of the report

After the content of this report was approved by the Board of Directors, Deloitte 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. Furthermore, all relevant data adhering to ISO 14064-1:2018 for Greenhouse Gas Inventories and ISO 27001 for Information Security Management has been successfully verified by qualified third-party certification institutions.

Contact information

If you have any suggestion or query regarding this report, please contact us.

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Gamania
ESG official website

MESSAGE FROM THE GROUP CEO & ESG COMMITTEE CHAIRMAN

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Amid the rapid evolution of the global AI landscape, society is placing higher expectations on technology companies. Gamania Group leveraged its diversified business portfolio and innovation-driven approach to demonstrate resilience in a rapidly changing environment. In 2024, the Company's consolidated revenue reached NT$11.08 billion, a year-on-year increase of 13%; gross profit was NT$3.91 billion, and operating profit was NT$260 million, reflecting solid operational performance. Embodying an agile mindset, Gamania Group has courageously pursued breakthroughs in technology applications.

The Company is actively investing in AI technology R&D to optimize its services, leveraging core technologies, such as Vyin AI (smart customer service), business recommendations, and IP interaction, to drive the Group toward becoming a technology enterprise with a complete ecosystem. Our business scope spans six major domains: digital gaming, Gamania Original, lifestyle, corporate services, AI innovations, and news media, connecting a pan-entertainment ecosystem and creating a positive cycle of sustainable innovation. Gamania has been committed to corporate sustainability. In 2021, the Company launched its sustainability strategy roadmap, which is built on four key strategies: **"Promoting Sustainable Management," "Promoting Digital Responsibility," "Promoting Environmental Friendliness" and "Promoting Positive Value"**. These strategies correspond to seven SDGs highly relevant to the Group's core business, with action plans being progressively implemented. In 2024, Gamania Group demonstrated a number of tangible achievements in sustainability:

GAMANIA

Demonstrating a strong commitment to sustainability with multiple domestic and international awards

The Company was **selected for inclusion in S&P Global's "The Sustainability Yearbook 2025"**, where it **ranked third in the global interactive media and entertainment industry**. It was also honored with the Taiwan Corporate Sustainability Awards - Information Security Leadership Award, the "i Sports Enterprise" certification for the ninth consecutive year, and the 1111 Job Bank "Happy Enterprise" Gold Award, among other recognitions.

Implementing governance mechanisms to strengthen risk identification and control

The Company integrated climate risk into its ERM assessment, and the risk was rated as **"low risk"**. It is also actively expanding its greenhouse gas inventory, an effort recognized by international sustainability rating agencies.

Enhancing information security resilience to protect consumer rights

Gamania proactively promotes information security and consumer protection mechanisms. It has established a TIPS and strengthened anti-fraud measures, **with no major information security incidents occurring throughout the year**.

Optimizing energy management through an environmental control system for a significant improvement in energy efficiency

The Company installed an environmental control system and implemented energy-saving measures, resulting in a **4.87% decrease in per-capita electricity consumption** in 2024 and a significant improvement in the headquarters' energy efficiency.

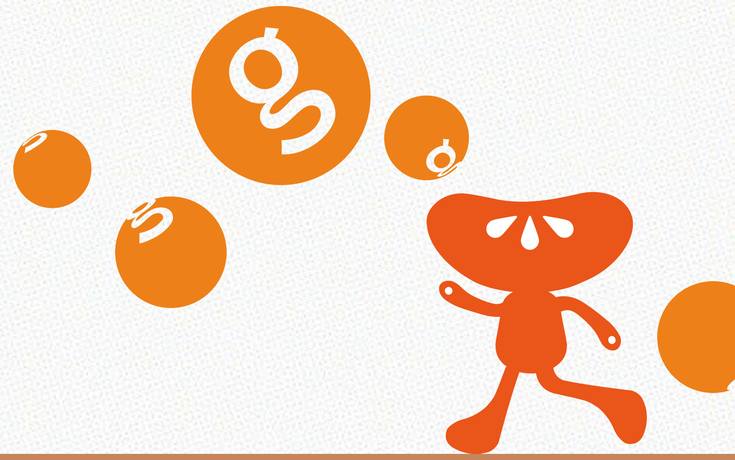
Fulfilling carbon reduction commitments with a major drop in emissions

The Company's Scope 2 greenhouse gas emissions in 2024 decreased by 30.60% compared to the baseline year of 2022, significantly exceeding its original 6% reduction target ahead of schedule.

Deepening public welfare efforts to expand positive social impact

Gamania continues to promote adventure education and support sports in rural areas, demonstrating its **commitment to local community engagement and inclusive values** as a technology enterprise.

As Gamania Group approaches its 30th anniversary, we will continue to uphold our core spirit of "**Dare to Challenge**". We plan to strengthen our governance resilience and risk response capabilities, enhance human rights and ethical management, and steadily advance our sustainability blueprint. In the digital sector, we will actively expand AI applications and platform innovation to create secure and reliable digital service experiences. We will also accelerate our journey to achieve the net-zero goal, optimize energy management, and improve our climate risk inventory, thus moving toward a comprehensive green transformation. By continuing our long-term investment in public welfare, we aim to work with both employees and external partners to create a positive, sustainable cycle, thus ensuring that every challenge becomes a force for social progress.



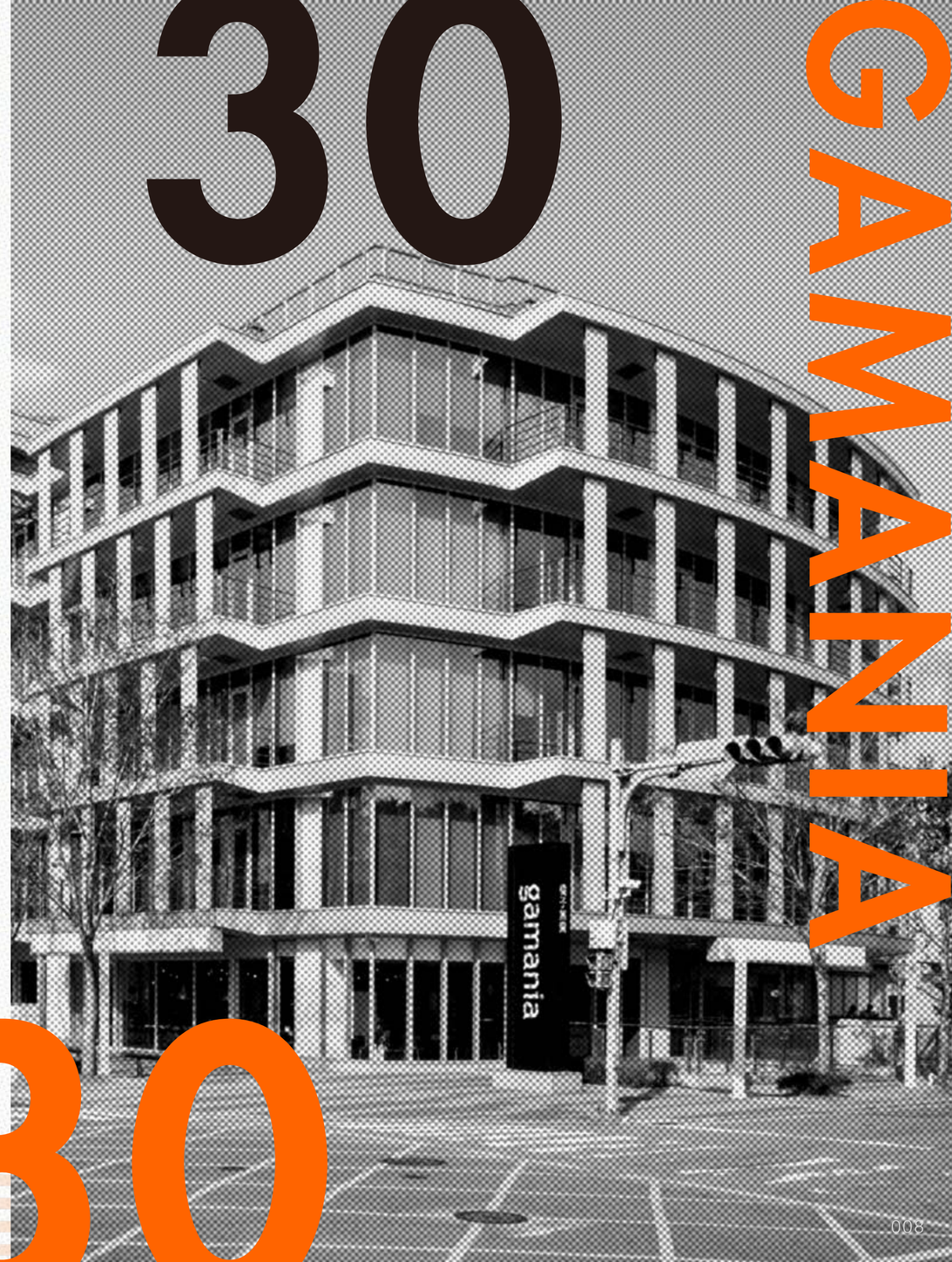
Gamania's 30-Year Journey

Thirty years ago, Gamania's predecessor, "FullSoft," gained fame with the simple and user-friendly game, Convenience Store, which reignited Taiwan's focus on the infinite possibilities of the gaming industry. In 1999, "FullSoft" officially rebranded as "Gamania," a portmanteau of "Game" and "mania," ushering in a new era for Taiwan's gaming market. From igniting the online gaming craze with Lineage to revolutionizing the online gaming subscription model with MapleStory, Gamania has continuously redefined the gaming landscape in Taiwan. As Gamania steps into its 30th year, it is no longer just a game company; it has transformed into a comprehensive pan-entertainment technology group, with AI, big data, and platforms at its core, connecting the broader entertainment industry. Facing a rapidly changing market, Gamania is committed to rapidly responding to market changes, creating synergy through strategic alliances, and achieving corporate sustainable development. Through a comprehensive brand restructuring, Gamania aims to strengthen overall brand consistency and embrace the future with a new posture.

gamania 橘子集團 Group's Services

- Digital Games
- New Media
- AI Innovations
- Gamania Original
- Corporate Services
- Lifestyle

▲ business layout



GAMANIA GROUP'S 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
- The Company officially changed its name to Gamania Digital Entertainment Co., Ltd. (Gamania).

2000
- Gamania Digital Entertainment (HK) Co., Ltd. was established.
- Brokered and released the online game "Lineage" and re-wrote the history of the gaming industry of Taiwan.

2001
- Gamania's Corporate Identity System (CIS) received the Gold Award in Taiwan's "Top 10 National Design Award".

2002
- Listed in Taiwan under the ticker symbol of 6180.
- Gamania Digital Entertainment (Beijing) Co., Ltd. was established.

2003
- Gamania's Corporate Identity System received a National Level Gold Award for creativity

2005
- Brokered and released the online game "MapleStory", which became the first free online game in Taiwan that changed the habits of players.

2006
- Attended the Tokyo Game Show for the first time where five of the Company's self-made online games, including "Lucent Heart" made their debut.

2007
- Brokered and released the online game "CrazyRacing KartRider", which became the largest recreational game in scale in Taiwan.

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

2009
- Gamania Digital Entertainment (United States) Co., Ltd. was established.
- Gamania received an "Outstanding" award from Branding Taiwan in 2009.
- The original animation "Hero: 108", a product of collaboration with Cartoon Network under US Warner Bros. and France Moon Scoop played in over 100 countries around the world, including the US, the UK, and France through Cartoon Network.

2010
- The comprehensive platform "Beanfun!" made its official debut and was commissioned one after another in Taiwan, the US, Europe, China, and Hong Kong.
- Gamania Digital Entertainment (Europe) Co., Ltd. was established.

2011
- Gash Point Card Digital Technology Co., Ltd. was established and upgraded to "GASH+" to diversify business in repsective areas
- Released the first iPhone game "Hero: 108" for the global iOS platform

2012

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

2013

- Attended the Tokyo Game Show; the R&D Company PlayCoo Corporation successfully attracted international attention with three of its self-made games, including “Pocket Valkyria”.

2014

- The public fund-raising platform by the name of “WEBACKERS” was introduced to provide entrepreneurship teams with diversified opportunities and cultural and creative, gaming, animation, design, audiovisual, technology, and public interest proposals are welcome.
- Reinvested in “Jollywiz Digital” to officially set foot in e-commerce.
- Established the online audiovisual new entertainment media platform “COTURE” to bring new perspectives for online entertainment.
- Established “Gash Point Pay” to secure third-party payment opportunities.

2015

- Announced collaboration with the Japan mobile game leader Gung-Ho to jointly enter the markets in Taiwan, Hong Kong, and Macao.
- Gash Point Pay received the official business license to run as an exclusive electronic payment institution for domestic O2O physical store payment service, to establish a foothold in the electronic payment market.
- Introduced “Azion Corporation” and “MERCURIES DATA SYSTEMS LTD.” to be the strategic partners of “Digicentre” and to jointly create the great future for cloud data.
- Invested in “NOWnews” to further media deployment.

2016

- “Gash Point Pay Co., Ltd.” changed its name to “GAMA PAY CO., LTD.”
- “GAMA PAY” officially went online to comprehensively promote the scope of electronic payment.
- The Gamania Group was officially relocated to its new headquarters in Neihu and turned over a new leaf as a comprehensive web-based enterprise

2017

- Jollywiz obtained the exclusive dealership of the international brand Vita Coco in Taiwan. The cross-border e-commerce operation reached out to the largest e-commerce platform Lazada in Southeast Asia.

2018

- The Group took part in the Taipei Game Show, spearhead by “Lineage M”, with subordinate businesses, namely GASH, COTURE, GAMA PAY, and Swapub. The deployment covering various types of mobile applications facilitated the Group to grow toward being a comprehensive web-based enterprise.
- The mobile shopping platform centering on networking e-commerce - “JollyBuy”; the innovative group-shopping model and its combination with Beanfun! allowance spending successfully boosted brand awareness.
- Nownews officially became a subsidiary of the Group; it is positioned to be the engine for original contents of Taiwan.

2019

- The Group's kindergarten "Gama Garden" won the public space category of the 12th "Taiwan Interior Design Award".
- Collaborated with Discovery Channel to produce the adventure science documentary "Expedition to the South Pole" and hosted Taiwan's first South Pole adventure exhibition, continuing the Gamania Cheer Up Foundation's long-term "Expedition to the South Pole" project.
- Entertainment e-business company “JollyBuy” was online, targeting ACG (Anime, Comics and Games) populations, providing complete 2C and 2B e-commerce services.
- DIGICENTRE rendered fruitful results in overseas deployment. Its branch office HyperG was established in Singapore and it collaborated with the Israel information security company Reblaze in providing new services.

2020

- To celebrate its 25th anniversary, Gamania Group held an online exhibition "Stuck and Unstuck" and released the 25th anniversary film "Come Out Together".
- Digicentre launched the smart security office solution - "Amazing Thor" as it enables quick backup implementation without compromising security in response to the demand for remote work in 2020.

GAMANIA GROUP MILESTONES

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.

2022

- The talent show "Atom Boyz," co-produced by Gamania Group and WildFire Entertainment, officially aired.

2023

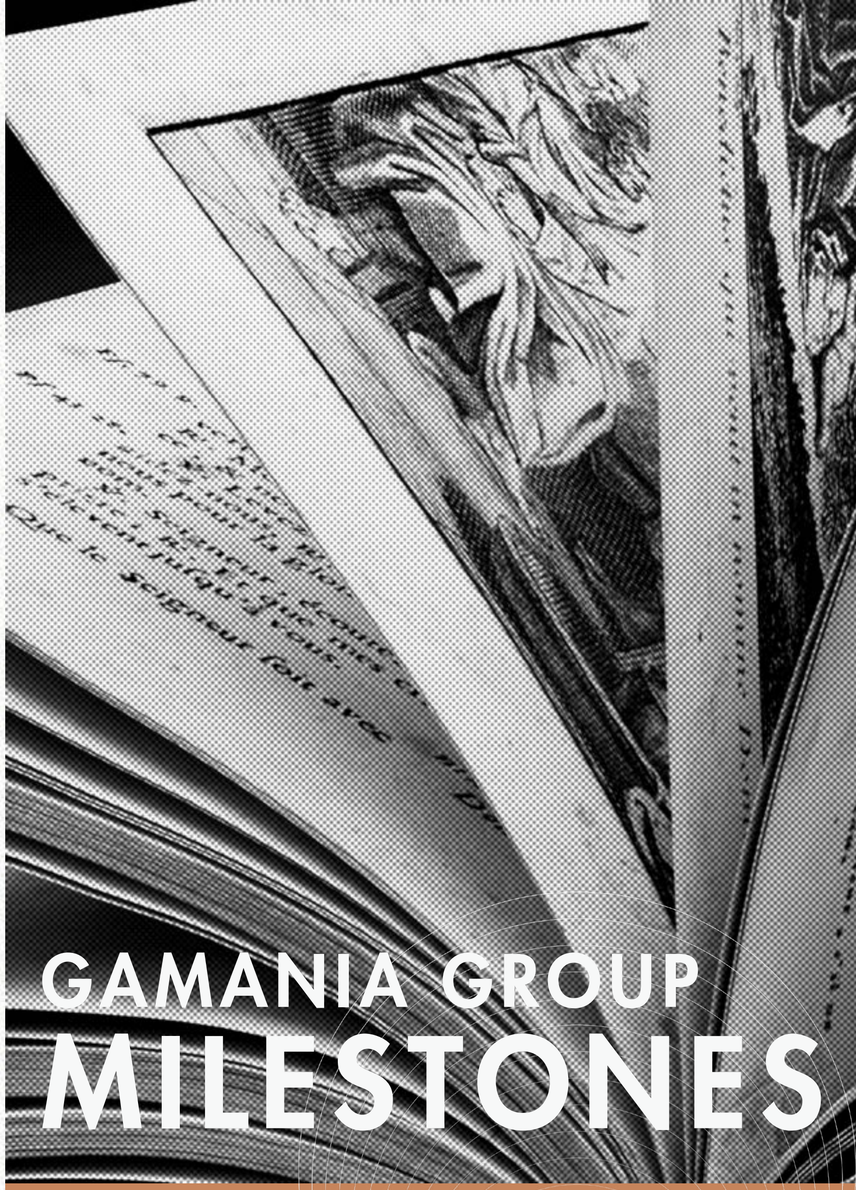
- upported domestic cultural and creative development, with "Comic Star" promoting the diversified development of original intellectual property (IP), and acquired licensing rights for several popular Taiwanese films.
- Invested in the full-service entertainment company "TPOP Entertainment" with senior media producer Chan Jen-Hsiung and the Cultural Content Planning Institute, to jointly promote the development of Taiwan's film, television, audio and entertainment industry.
- beanfun! increased its support for excellent domestic entertainment content by providing diverse online and offline applications and experiences.

2024

- Distributed "Wars of Prasia" in Taiwan, Hong Kong, and Macau, marking the Group's first cross-platform MMORPG.
- Established an Innovation Lab focused on AI technology research and development, and launched "Vyin AI," an AI brand for enterprises, dedicated to creating hyper-personalized two-way communication applications for businesses.
- Built Taiwan's first tech fan platform, "hidol," combining popular IPs in text, music, and film/television entertainment, thus creating a one-stop platform for creators and fans to interact.
- Rebranded "Literature Star" and "Comic Star" platforms by merging and renaming them as the new comic and novel content platform, "MOJOIN," to be committed to incubating original IPs and expanding the original content industry through cross-domain collaborations.
- The popular talent show, "NEXT GIRLZ," stood out at the program categories of the 59th Golden Bell Awards, and won the highest honor, "Variety Show Award".

2025

- As Gamania Group celebrates its 30th anniversary, it launched the "One-brand" brand revitalization initiative to rename its subsidiaries and establish six major business groups: digital games, AI innovation, Gamania Original, enterprise services, news media, and lifestyle. This marks a commitment to disruptive innovation and "a different future".



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GAMANIA CULTURE

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Core of Gamania Group's 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. In the face of the impact from the new generation, Gamania is ever more proactive and determined and willing to take risks. We not only develop in the digital entertainment business, but also expand our reach to a broader digital life realm. With "have a GOOD TIME !" as its corporate slogan, Gamania aims to build a vision of a beautiful life for people.

Brand Vision

Explore the Unlimited Possibilities of Life

Extending from its six major business groups into users' digital lives, Gamania Group's exploration knows no boundaries, and our vision is "Explore the Unlimited Possibilities of Life". We continue to bring new perspectives and emotions to people and insist that anyone, anything, anywhere has the unlimited possibilities of 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." is our four brand values for sustainable development: Creativity and Advance are Gamania's expectations of its role in the industry; Relationship is people-oriented, caring for the diverse relationships with employees, users, society and business partners; and Environment is the responsibility for a sustainable environment. In these core values, we demonstrate the uniqueness of Gamania culture.

Annual Corporate Theme

Employee communication and collective solidarity have always been at the core of Gamania Group's inclusive culture. As Gamania approaches its 30th significant milestone in 2024, it continues to stride forward with an innovative spirit and strong internal solidarity. Looking back, the Group has consistently set annual cultural themes to convey its corporate values and demonstrate its evolving corporate spirit.

From early themes like "Ready to Fight!" and "Marching On," which conveyed team momentum and calls to action, and "Play CHANGE" and "renew GAMANIA," emphasized the courage to break molds. The recent themes like "ALL for ONE" and "one synergy" focused on internal connections. Each annual theme responds to current challenges, showcasing Gamania's bravery and fearlessness toward the future. These themes not only document Gamania's development priorities at various stages but also reflect its continuous commitment to cultural development. We believe that only by consistently revisiting our original aspirations and embracing change can we create a more resilient and sustainable future with our employees.

Gamanian Culture

G!VOICE

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

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. Since 2008, Gamania Cheer Up Foundation has annually invested considerable funds and resources in social welfare projects. There are some of our historical philanthropic achievements as follows:

Aspect	Total philanthropic expenditure since establishment (in NTD thousands)	Number of philanthropic projects since establishment (count)
Environmental philanthropy	33,219	34
Social philanthropy	34,261	70
合計	67,480	104

Note: Total philanthropic expenditure is based on direct donations and sponsorship expenses statistically

Highlighted social welfare projects

Year	Project name	Content
2008	North Pole Challenge	To inspire more young people to bravely pursue dreams and challenge limits, Albert, Chairman of the Gamania Cheer Up Foundation, along with ultra-marathon runners, Kevin Lin and Tommy Chen, formed the "Gamania Cheer Up Foundation Dream Team" to undertake the ultimate challenge of a harsh polar environment in the Arctic.
2009 ~2024	Gamania Adventure School	In 2024, the Gamania Summer School officially upgraded to "Gamania Adventure School," to expand the scope of adventure education. Gamania Adventure School aims to cultivate youth who dare to take on adventurous challenges, and encourage them to pursue dreams through action.
2011	Dream Project Courage	Ten participants sailed a non-motorized sailboat for 72 hours, covering 966 kilometers from Hong Kong to Taiwan, overcoming Typhoon Sarika and finding the courage to dream.
2012	Dream Bicycle	We supported young individuals on an epic 1,111-kilometer cycling journey around Taiwan. They realized their dream through their sweat and perseverance and left a trail of aspirations across the island.
2014	Dream Project Flight	We sponsored youth to obtain Taiwan's first batch of privately-trained Private Pilot License (PPLs), to help them achieve their dreams of flight and demonstrate a spirit of daring to challenge.
2015	Dream Project Canoe	Six young people embarked from Hualien's Beibin Beach and successfully completed a nearly 200 km sea kayak challenge within five days to Guishan Island, one of the world's coolest islands, to realize their dreams.
2016	Dream Project Climbing	We invited youth to traverse the Central Mountain Range within nine days to rediscover their true selves and adventurous spirit.
2018	Dream Project Iceland	We supported youth in completing a 100 km cross-country ski expedition on Iceland's Vatnajökull. They overcame severe cold and extreme winds to successfully complete the challenge, demonstrating unimaginable courage and perseverance.
	Marching towards the South Pole	We launched a South Pole cross-country ski challenge, involving 30 days of skiing over 350 km, and the participants successfully reached the South Pole.
2020 ~2024	CPBL Gamania Gold Glove Award	We have been named sponsor of the Chinese Professional Baseball League (CPBL) Golden Glove Award for four consecutive years, and supported outstanding players in the regular season, to demonstrate our high recognition for sportsmanship and promote Taiwan's professional baseball culture.

Highlighted social welfare projects

Year	Project name	Content
2021 ~2024	Marching towards Spanish Primera Liga	We collaborated with passionate young footballer, Yuan-Yung Cheng to launch the "Road to La Liga" project, aiming for him to play in Spain's La Liga, one of the world's top football leagues. This initiative seeks to enable the Taiwanese footballer to compete with top global players. It is hoped that Yuan-Yung 's dream-chasing story in Spain will inspire youth to step out of their comfort zones and bravely pursue their dreams.
	Marching towards 14 Peaks	We partnered with world-renowned extreme mountaineer, Chung-Han Lu, to launch the "Ascend 14 Peaks" initiative, a high-altitude challenge focused on the "Third Pole". This project aims to inspire young people to bravely challenge themselves.
2022 ~2024	Marching towards basketball dream	We collaborated with professional basketball training organization, EMPOWER, to form the "Hualien Gamania Monkeys," Hualien's first community-based club basketball team for the U12 age group. This initiative aims to promote youth sports education.
	Taya Marathon	The Company has been named sponsor of the Taya Marathon for three consecutive years to support Tainan's representative local sporting event. Each year, it attracts over 3,000 domestic and international marathon enthusiasts to challenge themselves, thus enhancing the vibrant development of sportsmanship in the region.
	Gamania Coast to Peak Ultramarathon	We organized the "Coast-to-Peak Ultramarathon" and invited international ultra-marathon athlete, Tommy Chen, as a race consultant. The event was meticulously planned to international top-tier standards as an international ultra-marathon, encouraging domestic and international youth and excellent runners to experience Taiwan's adventure culture.
2023	CPBL Feedback Train	We supported participating schools of the CPBL Feedback Train, and donated nearly NT$100,000 worth of baseball equipment to Zhenxi Elementary School and Maguang Junior High School in Yunlin, to support grassroots baseball through action, thus contributing to Taiwanese baseball.

Gamania's 30th Anniversary Celebrations

As Gamania Group approaches its significant 30th anniversary milestone, the Company has meticulously planned a series of celebratory events with creativity and passion. These activities aimed to foster solidarity among its employees ("Gamanians") while showcasing the brand's spirit. he celebrations kicked off with a passionate blood drive, encouraging employees to give back to society through action. The "Ping Pong Challenge" promoted sportsmanship and team interaction in a fun event. The "APT. GAME START" event, combining trendy and fun elements, highlighted the lively and enthusiastic side of Gamanians outside of work. In a blend of technology and art, the AI Innovation Lab specially designed an interactive installation, the "Vyin AI Style Photo Booth." This allowed employees to experience AI-generated personal portraits transformed into various artistic styles, to seamlessly integrate technology and art into their daily lives. Capping off the celebrations, Gamanians received an exclusive commemorative gift: a specially crafted "GAMABEER: Dare to Challenge Beyond Limits" beer. Every aspect of this commemorative brew – from the flavor and label design to the bottle itself – was personally selected by the Group's CEO, to honor the adventurous spirit of Gamanians on this 30th anniversary.

More activities for Gamania’s 30th Anniversary are scheduled to launch starting in Q2 2025, including the Onebrand project, Gamania Family Day, Gamania Carnival, and the 1111 Gamania Festival. We welcome all our partners to follow along and participate in these exciting events.

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

- Dedicated to corporate governance, established an Audit Committee and an Nomination Committee, and engaged independent directors and a corporate governance officer.
- 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.

2021

- The Board of Directors approved the renaming of the "CSR Committee" to the "Sustainable Development Committee" and established the Office of Sustainability Planning.
- Planned the "Group Sustainability Strategy Blueprint”.
- Implemented the Employee assistance program (EAP).
- 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.
- The Gamania Cheer Up Foundation launched the new initiative, "GoNext", encouraging adventure education and brave pursuit of dreams.

2023

- Ranked among the top four globally in its industry by international rating agency, S&P Global.
- FTSE Russell ESG rating 2.9 points.
- Employee cafeteria "Gama Island" received " Corporate Pioneer in Green Dining” from the 3rd Green Dining Guide.
- Gamania Group began purchasing renewable energy, marking its first year of green electricity use.
- Declared its "Net-Zero Declaration” in line with Taiwan's policies.
- Launched "Public Welfare Leave" to encourage employees to engage in philanthropic activities.
- The Original Creation Center's leased office obtained "Green Design (GD) Renovation Certification.

2024

- Ranked third globally in its industry by international rating agency, S&P Global, and was selected for the 2025 Sustainability Yearbook.
- 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.
- Introduced an Enterprise Risk Management (ERM) system.
- 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.

2024 Honor and Affirmation

OVERALL AWARDS

- **S&P Global**
  Ranked third globally in its industry (and first in Taiwan), and included in the 2025 S&P Sustainability Yearbook.
- **Sustainalytics**
  Rated as a low risk enterprise (for three consecutive years).
- **FTSE Russell**
  Achieved an ESG rating of 2.7 points.
- **Taiwan Institute for Sustainable Energy**
  TCSA - Sustainability Report - Silver Award
- **Bahamut**
  2024 Bahamut Game & Anime Awards: MapleStory Wins Gold Award for "Best Long-Running Popular Game"
- **Taipei Game Show**
  2024 Game Star : MapleStory Received Honorable Mention in the "PC Game" Category.

GOVERNANCE AWARDS

- **Taiwan Stock Exchange and Taipei Exchange**
  Ranked in the top 6% to 20% of the 2024 Corporate Governance Evaluation.
- **Taiwan Institute for Sustainable Energy**
  TCSA - Information Security Leadership Award.
- **National Institute of Cyber Security**
  Achieved a perfect score in "Penetration Testing Services" during its cybersecurity service provider evaluation.
- **OpenText**
  2024 Outstanding Cybersecurity Growth Award
- **LINE Display**
  Diamond-class distributor
- **LINE OA**
  Silver-class distributor

SOCIAL AWARDS

- **1111 Job Bank**
  "Happy Enterprise" Gold Award
- **Social Innovation Platform**
  3rd prize of the 2024 Buying Power Award
- **Taipei City Department of Labor**
  2024 Friendly Childcare Business Award
- **Sports Administration, Ministry of Education**
  “i Sports Enterprise” certification (for nine consecutive years)
- **PwC & Taiwan Official Representative of Cannes Lions International Festival of Creativity**
  Three documentaries nominated for the PwC Sustainable Impact Award
- **Taiwan Press Photographer Association**
  2024 Taiwan News Photography Competition - General News, Feature Photography with Text, Online Video News categories.
- **Taiwan Innocence Project**
  2024 9th Innocence Project News Awards - In-Depth Reporting Award.
- **Hondao Senior Citizen's Welfare Foundation**
  - Silver Power News Awards - Print & Online (Text) Category: Breaking News Award.
  - Silver Power News Awards - TV & Online Video Category: Single Feature Report Award.

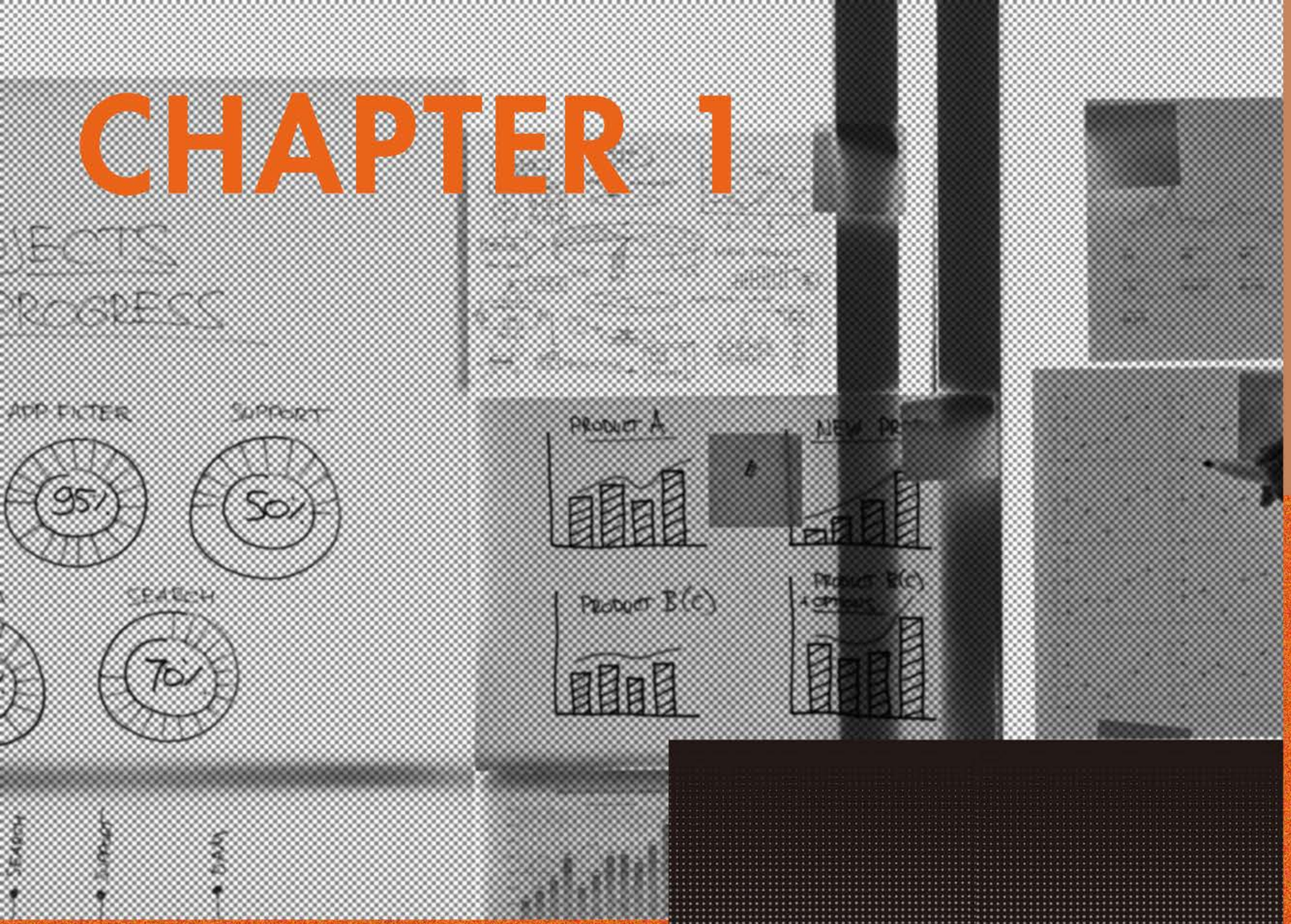
ENVIRONMENTAL AWARDS

- **Ministry of Environment**
  “Eco-friendly Restaurant" certification
- **CommonWealth Sustainability**
  Corporate carbon reduction thermometer: Achieved 1.5°C temperature control target.

CHAPTER 1

PROMOTING SUSTAINABLE MANAGEMENT

(2024)



EXPLORE THE
UNLIMITED POSSIBILITIES OF LIFE

SUSTAINABILITY
REPORT

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1.2 Sustainable management

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ABOUT GAMANIA

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EXPLORE THE
UNLIMITED POSSIBILITIES OF LIFE

1.1.1 BUSINESS OVERVIEW

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Introduction of Gamania GRI 2-6

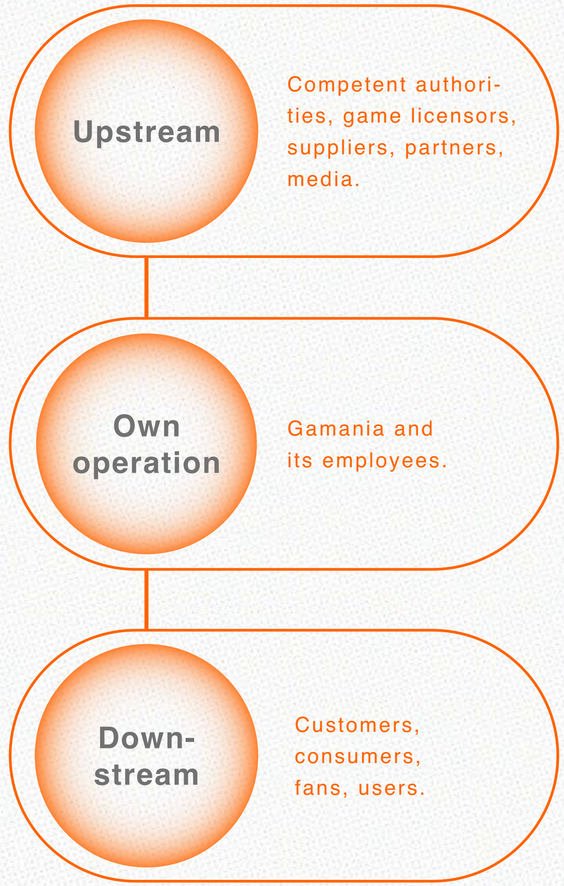
Established in 1995 and renamed Gamania Digital Entertainment in 1999, Gamania was listed on the Taipei Exchange (TPEx) (stock symbol: 6180) in 2002. Embodying the "Dare to Challenge" brand spirit, Gamania Group is dedicated to exploring infinite possibilities. Its business layout covers digital games, 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 strategies in response to the United Nations Sustainable Development Goals.

For more information on Gamania, please refer to the 2024 Annual Report.

company 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
Main operation	Business scope spans digital games, news media, Gamania Original, lifestyle, corporate services, and AI innovation.
Main operating locations	Taiwan, Hong Kong, Korea, Japan, Singapore, China.
Number of employees worldwide	1076
Capital amount	NT$1.755 billion

Operational Value Chain



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 on 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	Entity	Enterprise Introduction
Digital Games	gamania Games 遊戲橘子	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 is available across both PC and mobile platforms.
AI Innovations	Vyin AI	In recent years, Gamania Group has actively transformed its organization in recent years, and has established an AI Innovation Lab internally, with the original intention of implementing top-down AI transformation to enhance the Group's operational synergy. To date, it has developed several mature enterprise AI solutions and launched Vyin AI, an innovative AI technology brand primarily focused on B2B services, while having independently developed three core products: Vyin Brain, Vyin RecSys, and Vyin Star. These products are designed to help enterprises effectively utilize AI tools in their respective fields, truly solving business problems.
	VieFor	VieFor: A competition platform that makes topics more exciting and engaging. A new product that gamifies social interaction, allowing users to promote diverse topics, interests, and creative ideas. This platform fosters passion, sharing, and interaction within various interest communities.
	hidol (formerly known as beanfun!)	Taiwan's first one-stop tech fan interaction platform. It gathers diverse creators, including idols, graphic artists, independent musicians, and ACG IPs. Fans no longer need to switch between multiple platforms to stay updated on their favorite idols' activities, including concert information, fan merchandise, offline events, and support missions. Beyond providing communication and support functions, it creates an exclusive social space for fans to engage in real-time discussions and in-depth interactions with fellow enthusiasts.
Corporate Services	gamania CloudForce 雲力橘子 (formerly known as Digicentre)	It is an expert in cloud information security, dedicated to integrating cloud data centers, information security services, and mobile security. It provides tailored information security, system integration, and IDC/NOC/SOC solutions for domestic and international clients.
	gamania CRM 優服橘子 (formerly known as Ant's Power)	It specializes in intelligent solutions for digital customer management and aims to integrate AI technology with social media tools to help enterprises create efficient, real-time, and intelligent user interaction experiences. It builds a high-availability dual-redundancy architecture and implements the "Amazing Thor” intelligent and secure office solutions to ensure stable, year-round service. The system also supports integration with CRM, combining social media, online advertising, and offline activities. Through data tagging and channel integration, it strengthens brand loyalty and traffic monetization through a data-centric user management model.

Business Groups	Entity	Enterprise Introduction
New Media	今日新聞 NOWNEWS	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. The video program content is gradually transforming into a video news website through collaborations with major platforms. By leveraging group resources and utilizing data analytics to understand reader preferences, it can recommend personalized news and deliver diverse topics and in-depth professional insights tailored to different audience segments.
	gamania CoMarketing 串動橘子 (formerly known as Conetter)	Gamania deeply cultivates a solid foundation for native digital technology, deeply taps into the needs of network users, and leverages the strong organizational strength and digital resources of the Group to continuously expand advertising and marketing services, and quickly connect network resources to help various online products and services, such as games, entertainment, and e-commerce, successfully enter the Taiwan market. By taking on the role of NOWnews's general advertising agent, we develop artist management services and digital audio-visual content, and have become a marketing A-Team that connects media resources. We provide partners with comprehensive integrated marketing services to foster resonance between our clients and digital-native consumers. We aim to communicate with the younger generation through more diverse digital content, expand market presence, create synergies, and become a crucial partner for enterprises connecting with youth.
Gamania Original	mojoin	Gamania Original is dedicated to creating a digital original content platform that seamlessly integrates comics, music, and literature to form a comprehensive entertainment ecosystem. The platform offers a wide array of local original works and continuously deepens collaborations with the music, film, and television sectors to vitalize the IP ecosystem and expand audience reach. At its core, Gamania Original focuses on incubating original stories, and strives to promote the cross-domain integration and entertainment application of comic and novel content. It also actively expands into overseas markets, aiming to become a bridge connecting Taiwan's original IPs with the international market.
Lifestyle	gamania Shopping 購物橘子 (formerly known as JollyBuy)	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 for animation, comic, game, and novel.
	橘子支付 GAMA PAY	Gamania Pay is a financial service brand whose services cover major everyday scenarios across Taiwan. Payments can be completed via Gamania Pay at convenience stores, for transportation, and for utility bills. 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.
	jollywiz	It connects social and shopping platforms with comprehensive logistics support and provides brand marketing, data management, customer management, warehousing and logistics work required for e-commerce, covering multiple fields of cooperation partners. It was rated a five-star e-commerce provider by Tmall, becoming the first and only Taiwanese enterprise to receive such an honor consecutively.

2024 Operations and Sustainability Highlights

Business Group
Digital Games

gamania Games 遊戲橘子

- MapleStory launched its long-awaited major update, "6th Job Advancement," after six years, setting a new record for the highest monthly point deductions in its history.
- Successfully applied for a greenhouse gas emission credit offset project, projected to save approximately 170,520 kWh of electricity per year between 2023 and 2033, leading to a total reduction of 840 tons of CO_2 equivalent (tCO_2e) over ten years.
- Continuously maintained ISO 14064:2018 and ISO 27001 certification.
- Implemented the Taiwan Intellectual Property Management System (TIPS) and plans to achieve Level A certification by 2025.
- The employee cafeteria, Gama Island, completely eliminated the sale of plastic-packaged beverages and now uses 100% locally sourced organic white rice.

Business Group
AI innovations

Vyin AI

- Three core AI products were launched:
  - ① **Vyin Brain (AI customer service chatbot)**
    It has been successfully implemented in the game MapleStory, achieving a 97% self-resolution rate and 98% user satisfaction, demonstrating its powerful customer service capabilities.
  - ② **Vyin RecSys (an AI recommendation system)**
    It mainly serves e-commerce and media clients, and is capable of handling over tens of millions of product items. Its application on e-commerce platforms has achieved a 17x conversion rate.
  - ③ **Vyin Star (innovative IP co-branding and interactive experience)**
    We conducted multiple tests on the fan platform, hidol, and have initiated discussions for collaboration with major retailers.
- We demonstrated real-time interactive virtual host technology at the Taipei New Year's Eve countdown party, showcasing strong technical integration and scene creation capabilities.

hidol

(formerly known as beanfun!)

- The service has been officially launched on both Google Play (Android) and App Store (iOS), successfully attracting approximately diverse creators.
- It collaborated with the talent show, Atom Boyz II, launching exclusive online voting activities, allowing all 54 contestants to establish and manage their personal fan clubs on the platform. Of them, a popular group, ARKis, even signed an exclusive contract with the platform, pioneering a new model for idol management.
- It adopted generative AI technology to enhance the depth of fan interaction. This technology was first applied at the "Taipei New Year's Eve Part" event, where hidol and Vyin AI set up an exhibition area at the Xinyi Xiangti Avenue Plaza. Fans could call idols' virtual voice avatars through on-site devices for real-time interaction, achieving emotional connection and an immersive experience.

Business Group
Corporate Services

gamania CloudForce 雲力橘子

(formerly known as Digicentre)

- The overall commerce business achieved 17% growth.
- Its subsidiary, HyperG, formally signed a distribution partnership agreement with a leading Vietnamese IT enterprise, to actively expand its presence in the Southeast Asian market.
- Mobile security services obtained international Common Criteria EAL2 certification.
- It is dedicated to talent cultivation and industry-academia collaboration and partnered with National Taipei University of Technology for a compulsory "Information Security Program" course.

gamania CRM 優服橘子

(formerly known as Ant's Power)

- It focused on integrating AI-driven processes, including:

  ① **Smart ChatBot**
  It optimized semantic recognition and response mechanisms to enhance self-service efficiency.

  ② **Smart quality inspection**
  It adopted voice-to-text analysis to strengthen random checks and audit quality.

  ③ **Risk control alert**
  It designed real-time detection for abnormal language and behavior, to enhance information security and service risk management.

- It collaborated with Korean game developer, Pearl Abyss (developer of Black Desert), to help optimize their Discord community management, by integrating bot interaction and AI dashboard functions to boost user engagement and operational efficiency, and establishing a visualized and automated community operation model.

Business Group
New Media

今日新聞 NOWNEWS

- We expanded audience reach to new immigrant communities, thus bringing global elements into cross-generational forums.
- Youth proposals garnered government attention, with a total of 31 co-signed proposals in 2024.
- Recently, we have won the "Journalist Impact Award" for four consecutive years due to its continuous attention to the rights and interests of seniors.

Business Group
Gamania Original

mojoin

- It was nominated for the "Cross-Domain Application Award" at the Golden Comic Awards, showcasing its strength in promoting cross-media applications of original content.
- It co-hosted a "Film and Television Matching Event" with Kadokawa Taiwan Corporation, to actively facilitate opportunities for adaptation of original comic content.
- We launched the second installment of our music crossover project, "Check What You're Listening," titled "Side A of Love, Side B of Love," for which we invited popular bands, Mango Jump and Bestards, to collaborate with cartoonists and novelists on works full of emotions.
- We partnered with KKBOX to launch the "Human 'Music' with a Fortune Stick" event, offering an engaging interactive experience through digital fortune sticks and music recommendations to enhance user engagement.

Business Group
Lifestyle

gamania Shopping 購物橘子

(formerly known as JollyBuy)

- It was upgraded from a C2C e-commerce platform to a B2B2C marketplace system, with an optimized three-tier product classification structure and enhanced category coverage and sales accuracy.
- It continuously adopted diverse digital payment options, such as mobile payment and Buy Now, Pay Later (BNPL), to improve checkout efficiency and conversion efficiency.
- It integrated blog and short video content to strengthen ACGN content integration and enhance user experience.
- It has launched Taiwan's first-ever "Online Draw" module, featuring blind box and Ichiban Kuji-style lottery mechanisms, to create an entertaining shopping experience with collection value.

*BNPL Buy Now, Pay Later refers to consumers making purchases without immediate full payment, instead paying in installments or deferring payment.

橘子支付 GAMA PAY

- It adopted TWQR* service to actively expand cooperation with ACGN businesses and integrate payment scenarios.
- It launched the "Gamania Pay Store Helper App" to assist stores in real-time reception of transaction notifications and processing refunds, thus enhancing information transparency and digital operational efficiency.
- It strengthened risk control measures and aligned with government policies, by implementing automated warning mechanisms and a gray list system to effectively identify and block high-risk accounts.
- It continuously passed multiple information security professional certifications, including ISO 27001, PCI DSS, OWASP Checklist, and Mobile Application Security Alliance's testing, and also participated in the Financial Services Information Sharing and Analysis Center (F-ISAC), to conduct weekly information security checks and anti-counterfeiting application monitoring.
- It improved internal operational efficiency by establishing automated testing processes and integrated them into GitLab CI/CD Pipeline, thus significantly boosting system testing efficiency.
- We digitized all paper application forms and information security training to reduce resource consumption and improve flexibility and coverage.

*TWQR refers to Taiwan QR Code, a cross-institutional shared platform for electronic payments launched by the Financial Information Service Co., Ltd. of the Ministry of Finance.

1.1.2 FINANCIAL PERFORMANCE

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GRI 201-1

Financial performance

In 2024, Gamania Group reported consolidated revenue of NT$11.08 billion, marking a 13% year-on-year increase. Looking back at last year, the popular PC game MapleStory reached a new operational peak with its annual update, the launch of the new title War of Pólarsia contributed positively, and strong demand for cloud cybersecurity services drove growth. Both the gaming and business divisions achieved double-digit growth. Our operating gross profit reached NT$3.91 billion, and operating income was NT$260 million, a 60% year-on-year decrease. This was mainly due to increased one-time operating expenses, including marketing costs for new game launches and expenses from the conversion of the subsidiary, Gash Point, into an associate company. Furthermore, the Group continued to increase its R&D investment in content and self-developed games. The net income attributable to owners of the parent company after tax reached NT$2.07 billion, a substantial 259% year-on-year increase. This was mainly driven by steady operational growth and the recognition of a gain from the disposal of Gash Point, leading to earnings per share of NT$11.78.

Unit: NT$ millions

Item	2023	2024
Operating income	9,791	11,077
Operating gross profit	3,795	3,912
Net profit of current term	575	2,068
EPS (NTD)	3.28	11.78
Debt ratio (%)	41.08%	28.07%

Unit: NT$ millions

Direct economic value generated and distributed by the organization		2024
Direct economic value generated (A)	a. Net sales	11,077
	b. Financial investments	42
	c. Revenue from sale of assets	640
Economic value distributed (B)	a. Operating costs	7,164
	b. Employee wages and benefits	1,717
	c. Dividend distribution	1,053
	d. Payment of interest	5
	e. Payments to government	46
	f. Community investments	39
Economic value retained (C)	-	1,735

Operational performance

Revenue category	Revenue contribution percentage	Growth rate for 2024
Game	74%	9%
Service	10%	17%
Other	16%	32%

Tax Governance

In response to the international trend, increasingly complex transnational business, and tax environment, the Board of Directors of Gamania approved the revised "Group's tax policy". The focus is to comply with local tax regulations and disclosure requirements, enhance shareholder value, implement effective risk management, and fulfill our corporate responsibility.

The Principle of Tax Governance

1

All operations follow the spirit as well as the letter of the tax laws and regulations of the location of the group's operations, and taxes are paid in accordance with the law.

2

Evaluate all transactions between related parties, determine the rationality and consistency of regular profit allocations, and prevent deliberate transfer value created to low tax jurisdictions.

3

Tax information should be transparent and follow the financial reporting standards and annual report disclosure regulations.

4

Properly manage tax risks when making and implementing tax decisions.

5

To avoid double taxation, reduce tax costs reasonably and legally by ex-ante tax assessment to create shareholder value.

6

Establish a mutually respectful relationship with tax authorities based on mutual trust and information transparency.

7

The related-party transactions undertaken by the Group follows arm's length principle in accordance with the transfer pricing guidelines issued by the Organization for Economic Cooperation and Development ("OECD").

8

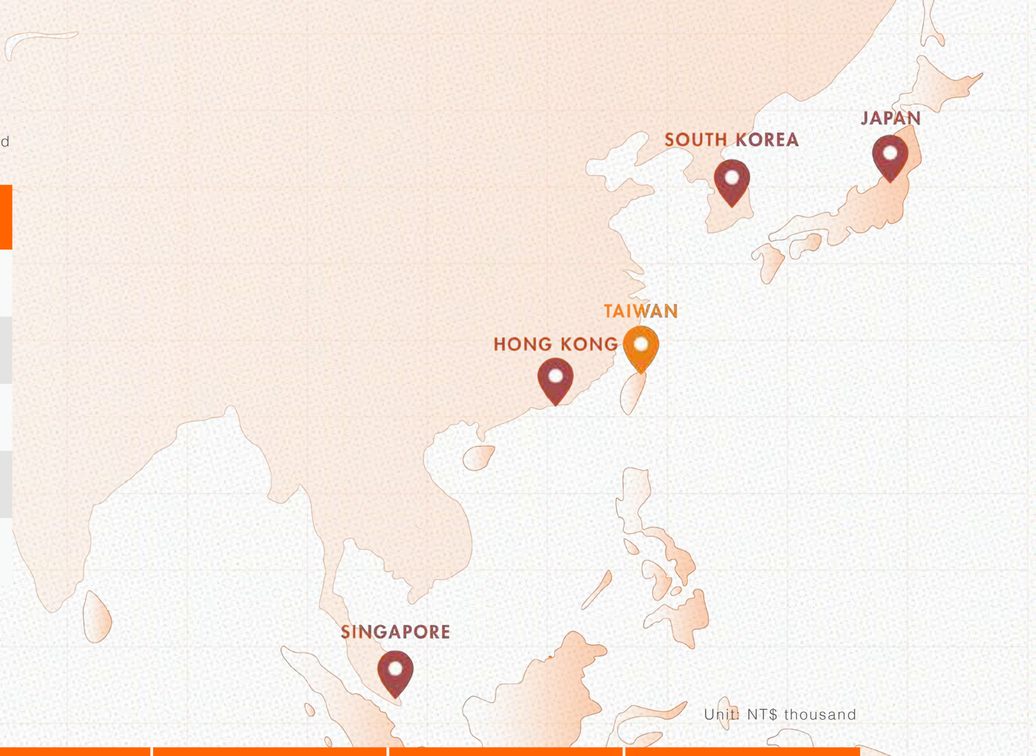
Do not engage in planning solely for the purpose of tax avoidance, such as transferring profits to low-tax or tax-free havens, or using multiple tax structures lacking commercial substance.

The Group's tax information

Unit: NT$ thousand

Item	2023	2024
Net profit before tax	687,621	2,186,299
Reported Taxes	127,389	114,624
Effective tax rate (%)	18.53%	5.24%
Cash tax paid	402,704	45,678
Cash tax rate (%)	58.56%	2.09%

Note: In 2024, the gain on disposal of a subsidiary and asset impairment losses were tax-exempt.



Tax reporting by each tax jurisdiction

Unit: NT$ thousand

tax jurisdiction	Main operational activities	Number of employees	Income	Pre-tax profit	Income tax payable	Tax paid
Taiwan	Game operations, information software services and sales, game point sales, electronic payments, e-commerce platform, customer service, TB program production, and advertising services	1,022	10,667,071	1,947,553	81,232	37,590
Hong Kong	Game operations, information software services and sales and game point sales	19	1,443,189	25,435	(29,170)	0
China		35	424,188	36,326	8,038	8,088
Singapore		0	40,878	1,368	7,331	0
Japan		0	50,185	1,742	281	0
Korea		0	3,181	2,261	0	0

1.1.3 ASSOCIATION WITH EXTERNAL ORGANIZATIONS

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Organization membership GRI 2-28

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 the Taiwan Game Industry Promotion Alliance as a 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 regularly.

Association Membership		
Taipei Neihu Technology Park Development Association	Taipei Bar Association	Chinese Cryptology and Information Security Association
National Federation of Rice Valley Business Association	Taiwan Academia Industry Consortium	Information Service Industry Association of R.O.C.
Taipei Computer Association	Taiwan Information Security Association	Chinese Taipei Esports Association
Importers and Exporters Association of Taipei	Taiwan Game Industry Promotion Alliance	The Bankers Association of The Republic Of China
Taiwan Defense Industry Development Association	Criminal Investigation and Prevention Association of Republic of China	The Taiwan Bar Association
Entrepreneurs' Organization	Chinese Animation & Comic Publishers Association	The Institute of Internal Auditors
GS1 Taiwan	Taiwan Alliance for Advancement of Youth Rights and Welfare	CommonWealth Sustainability (CWS)

Public policy influence

Unit: NT$ thousand

Type	2021	2022	2023	2024
Lobbying organizations and interest groups	0	0	0	0
Political organizations and candidates	0	3,900	800	800
Industry associations and think tank groups	3,200	6,630	10,050	8,403
Other	24,765	22,209	22,790	33,971
Total amount	27,965	32,739	33,640	43,174

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

Public policy influence - Major investments

Unit: NT$ thousand

	Expenditure in 2024	Role	Type of association	Engagement purpose
Chinese Taipei Esports Association	3,400	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.

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.

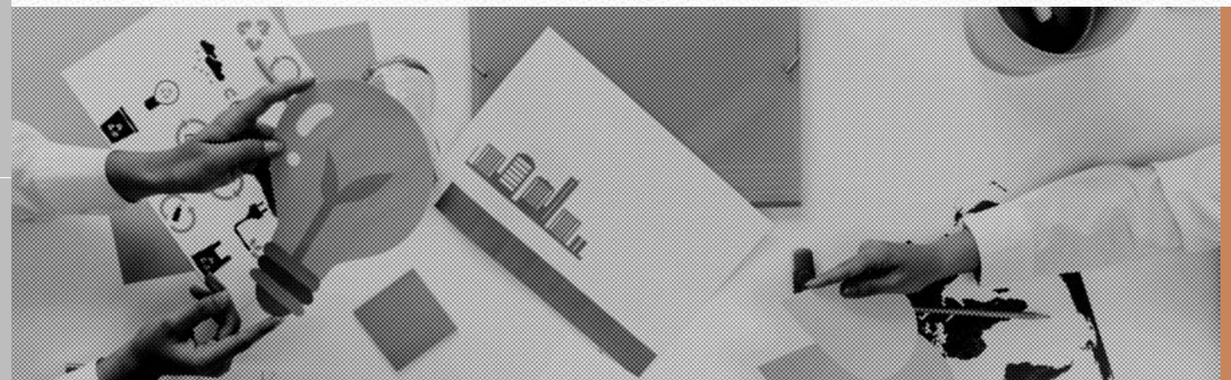
Mechanism of engagement in associations

The assessment of Gamania's engagement in associations is approved by the senior executive of each business unit and further reported to the president. Facing global sustainability issues, Gamania actively engages in climate advocacy and carbon reduction actions. For relevant associations, the principle of alignment with the Paris Agreement is also maintained. The "ESG Communication Office" is responsible for regularly evaluating whether these associations align with the Company's sustainable development goals and policies to ensure consistent positioning, and it reports its findings to the committee.

Climate-related lobbying and industry association engagement results

In 2024, Gamania did not engage in any direct lobbying activities related to climate. Gamania is involved with two key climate-related industry associations: the "CWS" and "The Bankers' Association of the Republic of China" (through Gamania Pay's participation).

Association	Analysis of Goal Consistency
CommonWealth Sustainability (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.
The Bankers' Association of the Republic of China	We actively promote the progress in relation to climate change issues, including the financial disclosure of TCFD climate change risks and opportunities, GHG emission inventory so on.



SUSTAINABLE MANAGEMENT

EXPLORE THE
UNLIMITED POSSIBILITIES OF LIFE

SUSTAINABILITY
REPORT

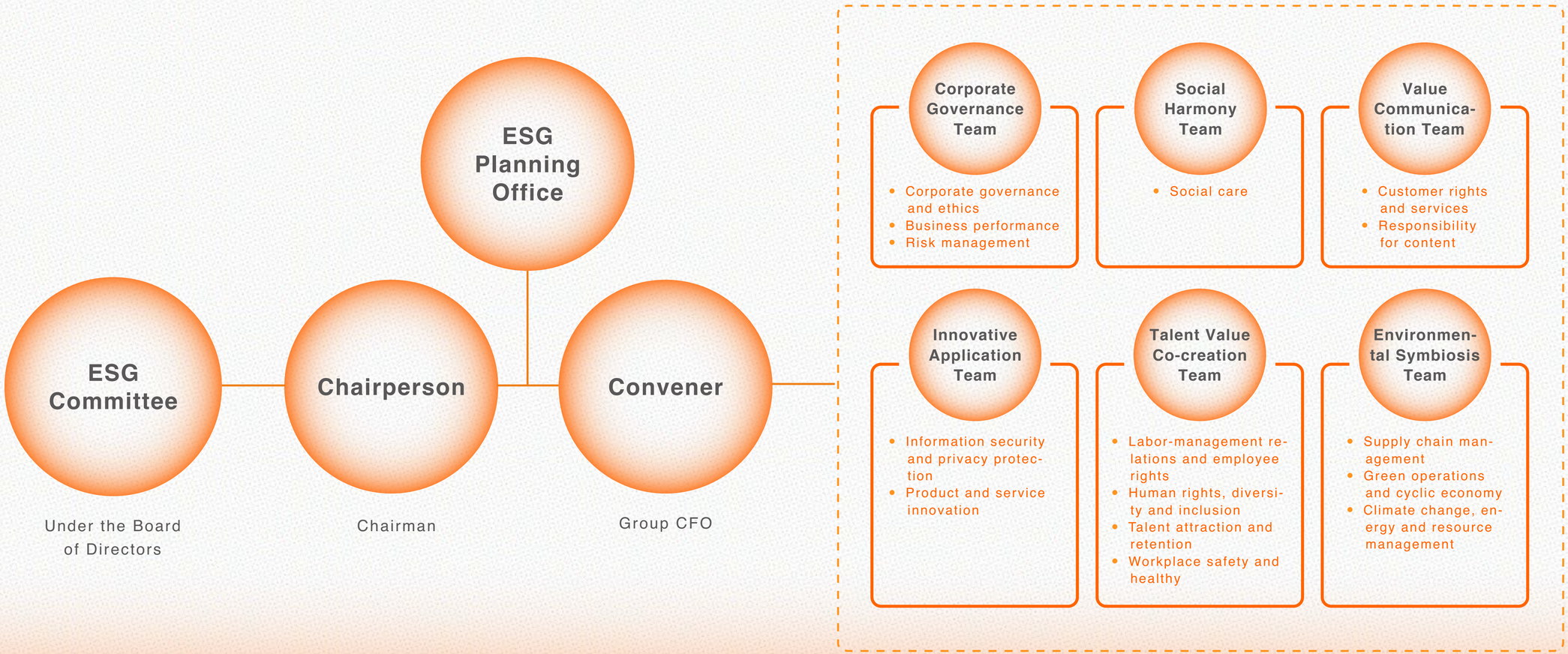
1.2.1 Practicing sustainable governance
1.2.2 Sustainable Strategy Blueprint
1.2.3 Analysis of major issues and management
1.2.4 Stakeholder engagement
1.2.5 Sustainable Impact Assessment

(2024) 1.2

1.2.1 PRACTICING SUSTAINABLE GOVERNANCE

GRI 2-12 GRI 2-13 GRI 2-14 GRI 2-16

Sustainable Governance Structure



Sustainable Development Management

Gamania pays attention to the rights and interests of internal and external stakeholders of the Company, and has established the Corporate Sustainable Development Best Practice Principles, hoping to use the Company itself as a model to extend and expand the scope to the society and the environment, and bring positive benefits to the Company both internally and externally. 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 "ESG Planning Office" 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 2024 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.

2024 KEY PROJECTS

- ESG sustainable strategy blueprint
- compilation of the sustainability report
- greenhouse gas inventory & inspection
- plastic reduction declaration & strategic carbon reduction
- optimization of institutional investor evaluation
- human rights due diligence
- development of maternity protection programs
- digital content responsibility management
- influence in social welfare activities

1.2.2 SUSTAINABLE STRATEGY BLUEPRINT

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CHAPTER.2 Promoting Digital Responsibility
CHAPTER.3 Promoting Environmental Friendliness
CHAPTER.4 Promoting Positive Value
Appendix

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."

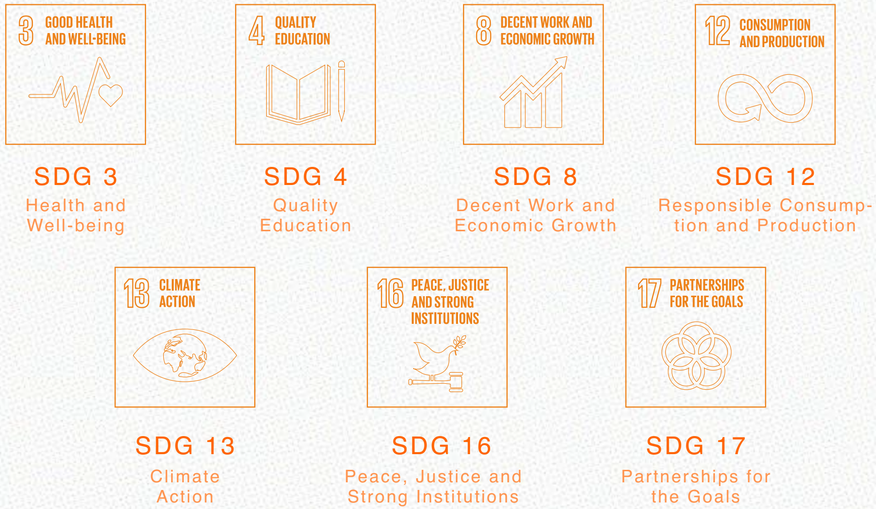
The Core Strategy of Gamania

#the only thing that does not change is change
#Dare to Challenge

Promoting Sustainable Management | Promoting Digital Responsibility | Promoting Environmental Friendliness | Promoting Positive Values

▲ Developing Four Major Strategies for Sustainability

In 2024, 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.



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
SDG 17 Partnerships for the Goals

▲ In response to the seven United Nations Sustainable Development Goals (UN SDGs) highly relevant to our core business

Promoting Sustainable Management

Sustainability issue	Selected indicator	Achievement	2024 Performance	2024 Target	2027 Target	2030 Target
Corporate governance and ethics	Taiwan Stock Exchange's "Corporate Governance Evaluation" ranking	✓	Selected for the top 6%-20% of TPEx-listed companies, with a score increase of 2.39 points.	Continually selected for the top 6%-20% of TPEx-listed companies, striving toward the top 5%.		
	Employee integrity course completion rate	✓	100% completion for all mandatory courses for all employees.	100% for all employees.		
	Financial losses due to legal procedures related to corporate governance or ethical corporate management	✓	None.	0		
Risk management	Implementation of risk management mechanisms	✓	Initiated Enterprise Risk Management kickoff meeting, and introduced risk management mechanisms and processes.	Implementation of risk management mechanisms.	Incorporated risk management into the sustainability risk identification and assessment process.	Group-wide implementation of risk management mechanisms.
	Establishment the Risk Management Committee	✓	The Risk Management Committee was established in 2023 and convened meetings in 2024.	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	✓	Updated the "Supplier CSR Commitment", with 97% of suppliers signed by the end of the year.	Plan new version of "Supplier CSR Commitment".	All vendors signing "Supplier CSR Commitment".	

▲ Main Theme of Blueprint:Promoting Sustainable Management

Promoting Digital Responsibility

Sustainability issue	Selected indicator	Achievement	2024 Performance	2024 Target	2027 Target	2030 Target
Information security and privacy	Number of major information security incidents or cyberattacks	✓	Zero major information security incidents. *Major information security incidents are defined according to the "Group Information Security Policy".	0 cases.		
	Number of major personal data breaches	✓	Zero major personal data breaches. *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	✓	Privacy education and training courses included as mandatory ESG courses.	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	Gamania supports originals series - accumulated incubated illustrators and writers	✓	104 creators.	100 creators.	300 creators.	500 creators.
	Gamania supports originals series - accumulated incubated music creators (groups)	✓	10 groups.	10 groups.	30 groups.	50 groups.
	Application of AI technology to build application scenarios for IP utilization	✓	hidol launched AI voice message application scenarios.	1 application scenario.	5 application scenario.	10 application scenario.

▲ Main Theme of Blueprint:Promoting Digital Responsibilityment

Promoting Digital Responsibility

Sustainability issue	Selected indicator	Achievement	2024 Performance	2024 Target	2027 Target	2030 Target
Product and service innovation	Innovation and development of self-developed games *Self-developed games include "Convenience Store Pocket Edition", "Pili Heroes", and "CHIBI MARUKO CHAN - Cheerful Spirit!".	✓	Self-developed product project development environments were all transferred to Gamania CloudForce for enhanced information security technology protection.	Product development environment transfer to enhance information security level.	Development ESG-related game DLC/story design.	Continue to develop IPs and launch related sequels or other gameplay types.
	Strengthening intellectual property protection and management	✓	TIPS preliminary planning was introduced, with progress reaching 80%.	Plan to introduce TIPS.	TIPS certification acquisition.	Continuous TIPS certification.
Customer rights and services	Customer satisfaction	✓	Average satisfaction score for real-time service channels reached 4.79. *A 5-point scale	Above 4 points.	Above 4.25 points.	Above 4.5 points.
	First contact resolution rate	✓	93.7%	Above 90%.	Above 91%.	Above 92%.
	Service quality inspection accuracy rate	✓	99.4%	Above 95%.	Above 96%.	Above 97%.
Responsibility for content	Fraud rate *Fraud rate = Number of fraudulent orders ÷ Total successful orders	✓	0.31%	Below 0.5%.		
	Regular review of advertising policy completeness	✓	The "Group Advertising Ethics Policy" was established with approval of the Board of Directors; the policy aligns with international industry norms and recommendations, to specifically address ten advertising ethics indicators.	Review the policy once a year.		
	Number of ESG topics internally and externally communicated	✓	● Internal communications: 2 topics, ESG lectures, the Group's awards information. ● External communications: 4 topics, Ultramarathon, low-carbon electricity, information security leadership, workplace benefits.	Internal communications: 2 topics. External communications: 4 topics.	Internal communications: 4 topics. External communications: 5 topics.	Internal communications: 6 topics. External communications: 6 topics.

▲ Main Theme of Blueprint:Promoting Digital Responsibilityment

Promoting Environmental Friendliness

Sustainability issue	Selected indicator	Achievement	2024 Performance	2024 Target	2027 Target	2030 Target
Green operations and cyclic economy	Local procurement ratio *Electronic equipment and miscellaneous items	✓	100%	100%		
	Recycling rate of circular bags	✓	38.27%	38%	40%	42%
	Enhancing environmental friendliness of Good Time Man	✓	The main body of three seasonal promotions was 100% made of environmentally degradable materials, with outer packaging 100% made of adhesive-free packaging. *Dragon Boat, Mid-Autumn, Christmas	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, energy and resource management	GHG Emissions *Unit: metric tons, 2022 is baseline year	-	Overall carbon emissions were reduced by approximately 277 metric tons compared to the previous year. Scope 2 emissions decreased by approximately 30.60% compared to the baseline 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	✓	Data centers' renewable energy usage ratio was approximately 14.8%.	Gamania CloudForce's data centers collectively reach 10%.	Gamania CloudForce's data centers collectively reach 20%.	Gamania CloudForce's data centers collectively reach 30%.
	Continuous emphasis on climate change issues	✓	Introduced TCFD disclosure framework, identified three major climate-related risks and opportunities, and disclosed them in the Sustainability Report.	Introduce climate change-related disclosure guidelines with TCFD incorporated.	Continued implementation and examination of climate change-related disclosures (including scenario analysis and financial quantification).	

▲ Main Theme of Blueprint:Promoting Environmental Friendliness

Promoting Positive Value

Sustainability issue	Selected indicator	Achievement	2024 Performance	2024 Target	2027 Target	2030 Target
Labor-management relations and employee rights	Employee benefits	✓	Promoted a new parent support program, adjusted health check-up, and employee travel systems this year.	Annually review employee benefit system.		
	Employee Assistance Program (EAP) satisfaction	✓	The average satisfaction score for inbound calls was 4.86 points. *A 5-point scale	Above 4 points.	Above 4.1 points.	Above 4.2 points.
	Employee opinion response rate (Gamania Town Hall)	✓	Held four "Gamania Town Hall" events; the CEO personally answered 52 questions, with a 100% response rate.	100%	100%	100%
Human rights, diversity and inclusion	Regular execution of human rights due diligence	✓	Introduced human rights due diligence, and planned to establish nine related human rights policies and commitments.	Conduct human rights due diligence every two years; review implementation and performance annually.		
	Anti-discrimination and harassment course training	✓	Updated content on unlawful infringement in the workplace in line with legal adjustments and raised awareness.	Plan anti-discrimination and harassment training course content.	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	✓	Content and methods for planning items are being developed.	Plan maternal protection support satisfaction survey.	Above 4 points.	Above 4.1 points.

▲ Main Theme of Blueprint:Promoting Positive Value

Promoting Positive Value

Sustainability issue	Selected indicator	Achievement	2024 Performance	2024 Target	2027 Target	2030 Target
Talent attraction and retention	Education and training satisfaction *On a 5-point scale	✓	● Gamania Talent (tier-based training): 14 courses were offered, with average satisfaction of 4.64 points. ● Gamania Stage (external experts' lectures): 4 sessions were held, with average satisfaction of 4.34 points.	Above 4 points.		
Workplace safety and healthy	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.	△	71.6% As the number of employees who have not completed health check-ups includes those with deferred appointments, the accurate regular health check-up rate will be calculated more precisely after 2025.	Above 80%.	Above 80%.	Above 85%.
	Health promotion activity satisfaction *On a 5-point scale	✓	Held two health lectures, with average satisfaction 4.75 points.	Above 4 points.	Above 4 points.	Above 4.5 points.
	Number of health promotion activities	✓	Held 16 courses and club activities, and two health lectures.	Two health lectures annually.		
Social care	Promotion of public welfare leave	✓	Convened a meeting to adjust the public welfare leave application mechanism; added Gamania Cheer Up Foundation to the list of units for application.	Promote and optimize the public welfare leave application mechanism.	Applicants reach 120 applicants annually. Total public welfare .participation hours increase by 3% YOY.	① Public welfare leave hours reach 1,000 hours. ② Initiation of public welfare sharing sessions.

▲ Main Theme of Blueprint:Promoting Positive Value

1.2.3 ANALYSIS OF MAJOR ISSUES AND MANAGEMENT

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Major issue identification

Gamania follows the material topic determination process and reporting principles of GRI 3 Material Topics (2021). Based on its operational activities and domestic/international trends, Gamania identified a total of 15 sustainability topics. Through double materiality analysis, it further identified the internal and external impacts of different issues. We considered not only the impact of sustainability topics on Gamania's operations and business but also how Gamania's operations and business positively and negatively impacted society, the environment, and people during the analysis.

Gamania decided to continue communicating with stakeholders on eight material topics identified in the previous year: information security and privacy protection, corporate governance and ethics, business performance, risk management, product and service innovation, customer rights and services, labor-management relations and employee rights, and human rights, diversity and inclusion. At Gamania, we review the list of sustainability issues, evaluate, and conduct major issue identification and analysis every year. The identification results of major issues and the related implementation results are reported to the Board of Directors on a yearly basis as well, in order to enhance corporate sustainable development.

Major issue identification process

1 Production of a list of sustainability issues

The Company identified the sustainability issues and trends of international concern, such as those under the Global Risks Report of the World Economic Forum (WEF), material industry issues of S&P, major issues of SASB for the industry of software & IT services, and key issues concerning investors, and took the lists of major issues of domestic and foreign benchmark companies as reference. A total of 15 sustainability issues applicable to Gamania was thereby determined after analysis and screening.

2 Investigation into the level of concern of stakeholders

We identified the stakeholders important to us based on the operating activities and value chain of Gamania, and distributed the "Stakeholder Concern Questionnaire" to assess the level of concern that external stakeholders had on 15 sustainability issues. A total of 66 valid questionnaires completed by Gamania's important stakeholders were retrieved, including 23 from employees (senior managers), 17 from investors/shareholders, 12 from customers/consumers, 9 from collaborating partners, and 5 from media and general public.

3 Dual materiality analysis

Through dual materiality analysis, we reflected the level of financial and operational impacts of the issues on Gamania, and the level and possibility of the impacts Gamania had on the overall economy, environment, and society. We considered the potential impacts of external issues on Gamania's internal operations, and determined the economic, environmental, and social impacts of the issues from an internal perspective.

Analysis of the operational impact on Gamania

We distributed the "Material Topic Identification Questionnaire - Level of Impact on the Company’s Financials and Operations" to assess the level of impact of the 15 sustainability issues on Gamania's four major business aspects, namely revenue and cost, reputation, legal compliance, and risk management.

Analysis of the economic, environmental and social impacts

We distributed the " Major issue Identification Questionnaire— Level of Economic, Environmental and Social Impacts" to assess the scale/scope and possibility of impacts of the 15 sustainability issues, and further made an additional catastrophe assessment for the negative impacts.

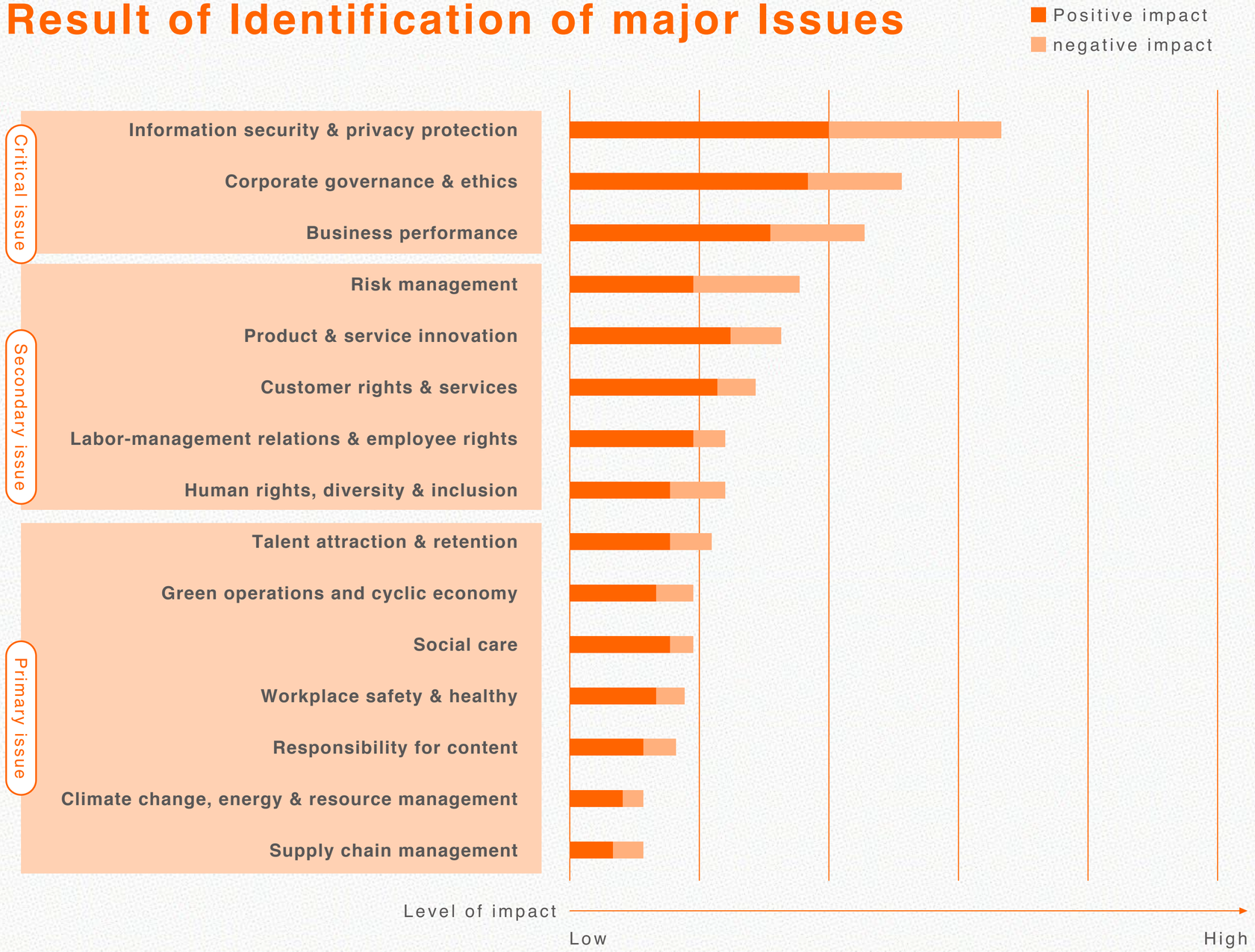
4 Confirmation of major issues

After taking into account the stakeholders' level of concern, the operational impact on Gamania, the economic, environmental and social impacts, and the professional opinions of external consultants, the overall level of impact and the percentage ranking were calculated. Gamania eventually selected eight annual major issues, comprising three critical issues and five secondary issues.

5 Response to and disclosure of major issues

The Office of Sustainability Planning reported the results of the major issue 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. Major issues are also publicly disclosed in the Sustainability Report and on the official website's Sustainability section.

Result of Identification of major Issues



Note: The level of impact is calculated based on the level of concern of stakeholders, operational impact on Gamania, and positive and negative economic, environmental and social impacts.

MATERIAL TOPICS

Gamania

(2024)

SUSTAINABILITY REPORT

Major issue	Impact description	Meaning to Gamania	Sustainable development strategy	Impact on Value chain					Corresponding Chapter
				Employees	Investors/ Shareholders	Customers / Consumers	Collaborating Partners	Media and General Public	
Information security and privacy protection [Economy] [People]	Actual positive impact	**Positive impact: Information security and privacy protection** Safe collection, use and management of data, as well as training on information security, can protect the human rights and privacy of data privacy-related stakeholders and prevent a series of damages.	Promoting digital responsibility	O		O	O		2.3.1 Information security management 2.3.2 Protection of network security 2.4.2 Personal data and privacy protection
	Potential negative impact	**Negative impact: Poor information security protection and privacy leakage** System downtime, hacker intrusions, or personal data breaches (including employees and users' data) could lead to customer complaints, lawsuits, or disciplinary actions. This would not only result in damaged rights and reputational harm but also incur additional response and recovery costs, thus increasing operational expenses.							
Corporate governance and ethics [Economy]	Actual positive impact	**Positive impact: Sound corporate governance** A sound corporate governance structure and good ethical management are fundamental to a company's sustainable management. Boosting a sound corporate governance mechanism helps ensure the implementation of ethical management and legal compliance systems, maintain the company's reputation and good image, and win the trust of investors and customers.	Promoting sustainable management	O	O	O	O		1.3.1 Governance organization and structure 1.3.2 Ethical corporate management
	Actual negative impact	**Negative impact: Corruption and immoral conduct** Corruption or immoral conduct due to poor corporate governance may damage corporate reputation or even cause asset losses, and affect shareholders' equity.							

Major issue	Impact description	Meaning to Gamania	Sustainable development strategy	Impact on Value chain					Corresponding Chapter
				Employees	Investors/ Shareholders	Customers / Consumers	Collaborating Partners	Media and General Public	
Business performance [Economy]	Actual positive impact	**Positive impact: Good economic performance** A company with steady operations and in pursuit of sustainable profit and growth helps stimulate the economic development of the society, which benefits the related business partners and contributes to the regional, national and global economic systems.	Promoting sustainable management	O	O		O	O	1.1.1 Business overview 1.1.2 Financial performance
	Actual negative impact	**Negative impact: Poor operations** Poor operational performance will affect the Company's business continuity and cause losses to investors.							
Risk management [Economy] [People]	Actual positive impact	**Positive impact: Comprehensive risk management** Effective risk management can strengthen the resilience of corporate operations to avoid economic losses and any impact on stakeholders' rights and interests.	Promoting sustainable management	O	O	O	O	O	1.3.3 Risk management
	Potential negative impact	**Negative impact: Improper risk management** Failure to effectively avoid, mitigate or timely respond to risks due to the lack of proper risk management could result in major non-compliance or losses of the Company, and further impact the rights and interests of stakeholders.							
Product and service innovation [Economy]	Actual positive impact	**Positive impact: Product and service innovation** By improving innovation management, developing digital innovation, integrating internal and external resources, and launching cross-industry collaboration and business creation, the Company can provide customers with innovative services of higher quality, and enhance the convenience for users.	Promoting digital responsibility	O	O	O		O	2.1.1 Innovation investment and research and development 2.1.2 AI Application 2.1.3 Innovative and diversified management 2.2.2 Patent achievements
	Actual negative impact	**Negative impact: Threats and hidden concerns of innovative technologies** If new technologies are not properly tested or are insufficiently mature upon introduction, they could lead to a poor user experience, affecting user retention and negatively impacting revenue, with a need to address technical issues arising from emerging technologies.							

Major issue	Impact description	Meaning to Gamania	Sustainable development strategy	Impact on Value chain					Corresponding Chapter
				Employees	Investors/ Shareholders	Customers / Consumers	Collaborating Partners	Media and General Public	
Customer rights and services [People]	Actual positive impact	**Positive impact: Maintenance of a high level of customer satisfaction** Thorough customer relationship management enables the continuous optimization and improvement of customer experience.	Promoting digital responsibility			O			2.4.1 Service and communication 2.4.3 Customer satisfaction
	Actual negative impact	**Negative impact: Impact on customer rights and services** A lack of customer relationship and service quality management will cause inconvenience and certain losses to users.							
Labor-management relations and employee rights [People]	Actual positive impact	**Positive impact: Good labor-management relations and protection of employees' rights** With excellent employee welfare measures, reasonable salaries, and a comprehensive mechanism to listen and respond to employee opinions, a good two-way interactive relationship is developed.	Promoting positive value	O			O		4.1.4 Compensation and benefits 4.1.5 Friendly workplace 4.1.6 Healthy workplace
	Actual negative impact	**Negative impact: Deterioration in labor-management relations and damage to employees' rights** Failure to effectively communicate with employees and listen to their voices could lead to inharmonious labor-management relations. Employees should be provided with a peaceful working environment, excellent employee welfare measures, and reasonable salaries.							
Human rights, diversity and inclusion [People]	Actual positive impact	**Positive impact: A diverse, equal and inclusive workplace** Creating diverse, equal, and inclusive workplace and business collaboration that value human rights helps facilitate social inclusion.	Promoting positive value	O			O	O	1.3.1 Governance organization and structure 3.3.1 Sustainable procurement 4.1.4 Compensation and benefits 4.1.5 Friendly workplace
	Actual negative impact	**Negative impact: Human rights violations** The rights and interests of employees at work may be damaged due to human rights issues such as illegal overtime work, forced labor, and discrimination on the ground of gender and in other forms.							

1.2.4 STAKEHOLDER ENGAGEMENT

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Stakeholder identification

GRI 2-29

In order to meet the expectations of stakeholders and fulfill Gamania's corporate social responsibility commitment, we adopted the five principles of AA1000SES: dependence, responsibility, tension, influence, and diverse perspectives, and referred to the groups or individuals that have an impact on the Company both internally and externally to identify the five major stakeholders of Gamania: employees, investors/shareholders, collaborating partners, customers/consumers, and media and general public. These groups are our primary communication targets. Moving forward, we will continue to monitor international sustainability trends to further evaluate the inclusion of government/competent authorities and the new generation as stakeholders. The results of the stakeholder identification have been reported to the Sustainable Development Committee on July 30, 2025.

Stakeholder communication

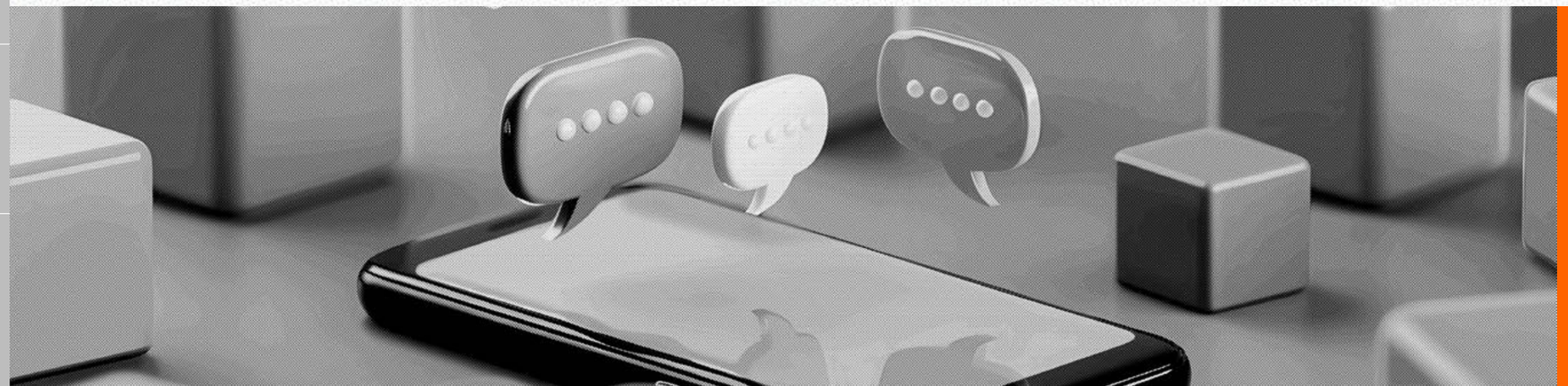
Stakeholders	Meaning to Gamania	Issues	Communication channel	Communication frequency
Employees	Employees are the most important asset to Gamania. Our creation of products, services, passion and culture have all been the accumulation of painstaking efforts of all Gamania employees. As such, we value the opinion of Gamania people greatly.	• Corporate governance and ethics • Business performance • Information security and privacy protection • Product and service innovation • Talent attraction and retention	• Gamania Town Hall • Large-scale welfare committee events • Training • Performance evaluation • Welfare Committee mailbox: goodies@gamania.com • Impeachment email: integrity@gamania.com • Unlawful infringement in the workplace complaint email: 995@gamania.com • Intranet OH or HR helper on teamgoal! • Senior specialist of Group Human Resources Office / Hsu, Shu-Han Telephone:+886-2-2658-8866 #1056 Email: ghq_hr@gamania.com	• Held 4 Gamania Town Halls. • 5 large-scale events organized by the Welfare Committee. • Offered 71 new hire training sessions. • Offered 142 E-Learning courses, with a cumulative 6,508 total enrollments. • Held 4 ad-hoc lectures, with a cumulative 159 total registrations. • Performance evaluation once a year.

Stakeholder communication

Stakeholders	Meaning to Gamania	Issues	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	• Convening shareholders' meetings and issuing company annual reports. • Providing real-time updates on relevant information through the IR website's investor relations section. • Participating in domestic and overseas investor conferences. • Senior IR 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 shareholders' meetings and issuing company annual reports. • Held 6 investor conferences or seminars. • Published 18 important financial and operational news updates on the website. • Responded to investors' inquiries 290 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	• Holding technical forums and seminars. • Participating in various game exhibitions. • 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:+886-2-2192-6100 • Intelligent customer service (Chat Bot):Customer service helper • Instant message service (IM): Online customer service • Problem Reporting Center sage board / email:https://games.crm.gamania.com/hc/zh-tw/requests/new? • Response to messages on IOS/Android platforms • Social media private message reply	• Providing 24-hour, year-round, multi-channel services based on the needs of different customers and consumers. • Chat Bot had a cumulative 87,200 users throughout the year, with 232,920 total interactions. • 232,030 annual omnichannel human service cases. • Average phone waiting time: 66 seconds; average email response time: within 6 hours. • Approximately 94% of cases were resolved upon the first contact.

Stakeholder communication

Stakeholders	Meaning to Gamania	Issues	Communication channel	Communication frequency
Media and General Public	Gamania Group comprises six major business entities, to build a comprehensive web-based business territory. With AI, big data, and platforms as the core of development, we have built a complete entertainment network ecosystem.	• Corporate governance and ethics • Business performance • Information security and privacy protection • Customer rights and services	• Making information available on the websites of Gamania Group and its subsidiaries. • Giving information through Gamania Group's social media accounts (Facebook, Instagram and LinkedIn). • Releasing the latest news through the media. • Acting Spokesperson Director of Corporate Communication Office/ Sun, Di-Lan Telephone: +886-2-2658-8866 #1024 Email:pr@gamania.co	• Making information available on the websites of Gamania Group and its subsidiaries. • Gamania Group's social media platforms (FB, IG, and LinkedIn) had 120 posts, with 250,671 views and 6,741 interactions. • Issued 88 press releases annually, resulting in 3,539 news reports (covering industry/economy, gaming, lifestyle/consumer, and technology sectors). • Hosted 10 corporate visit groups, including municipal units, business partners, investors, universities, and international exchange organizations, during the year. • Invited 15 vendors (nine were new) for Christmas Market, featuring singer performances, Gamanian staff and GamaGarden stage shows, and collaborated with local Neihu businesses for DIY experiences.



1.2.5 SUSTAINABILITY IMPACT ASSESSMENT

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Facing increasingly complex environmental and social challenges, businesses no longer solely focus on short-term financial performance; instead, they need to effectively utilize various forms of capital, such as human capital, natural resources, and social relationships. These capitals are interdependent and influence each other throughout the operational process via products and services, in turn creating positive external benefits or negative external costs for society and the environment.

Gamania has adopted a Net Impact Valuation (NIV) framework, while drawing upon international frameworks and standards, such as SASB, the Impact-Weighted Accounts Framework (IWAF), the Value Balancing Alliance (VBA), the Natural Capital Protocol, and the Social & Human Capital Protocol, to systematically monetize external benefits and costs.

Net Impact Management Framework

To establish an analytical framework from a capital perspective, Gamania conducts departmental interviews and collects internal data to map out the inputs and outputs during its operational processes. Through quantitative science and stakeholder communication, it then estimates the identified net impact indicators with the goal of increasing positive impact over the long term. In 2024, Gamania's net sustainable impact value was approximately NT$900 million (covering six impact categories and 8 impact indicators).

Evaluation results

According to the results, "Establishing game protection mechanisms to prevent fraud" and "Improving employee benefits to enhance employees' satisfaction" were the top two major positive impacts, generating approximately NT$1.4 billion and NT$200 million in social benefits, respectively. Conversely, "Economic losses due to gaming addiction" and "Social costs from employee turnover" resulted in potential social costs of approximately NT$500 million and NT$300 million, respectively.

Impact category	Input or output description	Impact indicator	Impact level
Gaming fraud	Protection mechanisms and continuous monitoring of gaming fraud incidents reduce the risk of user victimization.	Game protection mechanisms to prevent fraud.	●●●●●
Gama Island	Providing employee meals and subsidies through the "Gama Island" restaurant helps attract and retain talent.	Improving employee benefits to enhance employees' satisfaction.	●●●●●
	Selecting local ingredients for catering services increases the proportion of local sourcing, to promote local economic development.	Increasing local procurement opportunities to promote local economic development.	●●●●○
Social impact	Implementing public welfare activities, markets, and other social projects encourages youth to explore diverse development opportunities while boosting local community economy.	Enhancing social well-being while boosting local community economy.	●●●●●
Gaming addiction	Game promotional activities may lead to player addiction, resulting in economic (productivity) losses.	Economic (productivity) losses due to gaming addiction.	●●●●●
Greenhouse gases	Use of non-renewable energy and high electricity consumption for data center operations lead to greenhouse gas emissions with an external environmental cost.	Greenhouse gas emissions causing carbon social cost.	●●●●○
Work pressure index	Excessive working hours may increase employees' health burden and diminish marginal productivity, resulting in potential economic losses.	Excessive working hours increases health risks and productivity losses.	●●○○○
	Employee turnover not only affects business stability but may also incur indirect costs to society, such as increased training and productivity losses.	Social costs from employee turnover.	●●●●●

Note ❶ Definition of positive net impact level (NTD)
●○○○○:NT$0–5 million;●●○○○:NT$5 million–10 million;●●●○○:NT$10 million–50 million;●●●●○:NT$50 million–100 million;●●●●●: >NT$100 million

Note ❷ Definition of negative net impact level (NTD)
●○○○○:NT$0–5 million;●●○○○:NT$5 million–10 million;●●●○○:NT$10 million–50 million;●●●●○:NT$50 million–100 million;●●●●●: >NT$100 million

Note ❸ Data for calculations are drawn from both primary sources (Gamania's internal data collected) and secondary sources (external information, including domestic and international academic literature, databases, and relevant research reports).

CORPORATE GOVERNANCE

1.3.1 Governance organization and structure

1.3.2 Ethical corporate management

1.3.3 Risk management

1.3

EXPLORE THE
UNLIMITED POSSIBILITIES OF LIFE

1.3.1 GOVERNANCE ORGANIZATION AND STRUCTURE

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Board of Directors Operations

GRI 2-9~11 GRI 2-15 GRI 2-17 GRI 2-18

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 2024. The Company conducts internal performance evaluations of its Board of Directors and functional committees annually. External performance evaluations are mandated at least once every three years. The most recent external evaluation of the board of directors was conducted in 2022 by the Taiwan Corporate Governance Association, and we continue to optimize and improve the entities based on their recommendations. In 2023, the Board of Directors approved the establishment of a Risk Management Committee, and incorporated incidental and sustainability-related risks into its management scope. The Board also approved the Group's net-zero emissions declaration and amended sustainability-related regulations. For more information on the Company's governance bodies, important communication matters, and operations, please refer to the Company's website and the annual report.

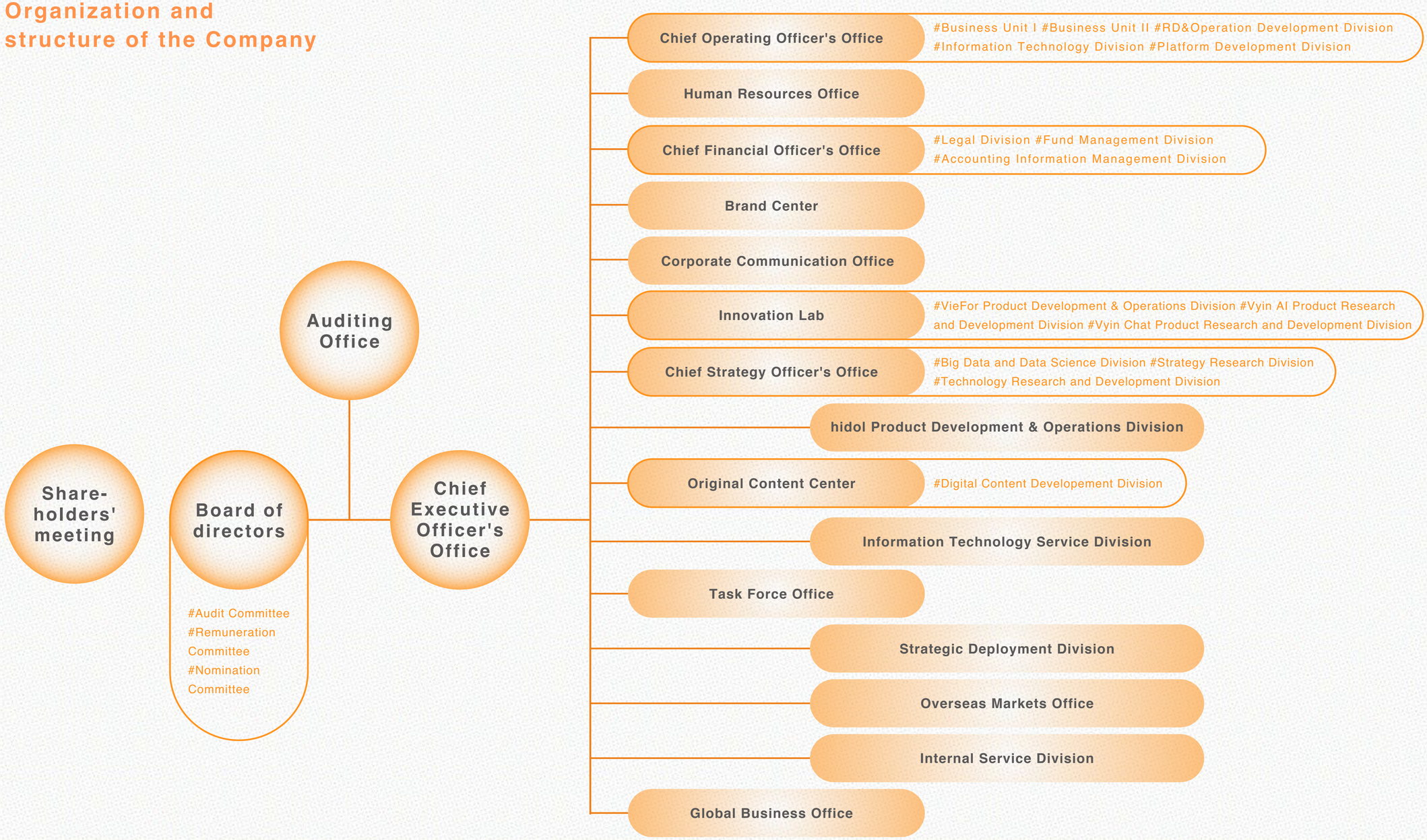
Attendance in Board of Directors meetings

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 2024, a total of 5 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 65.71%. The Company considers directors' attendance as one of the reference factors in the "Director Remuneration and Distribution Regulations" to determine remuneration amounts, thereby enhancing the board's operational efficiency and willingness to participate. Please refer to the table below for the attendance of all directors in 2024:

Position	Name	Attendance in person/through proxy	Ratio of attendance in person (%)
Chairman	Liu, Po-Yuan	●●●●●	100%
Director	Hsiao, Cheng-Hao, Representative of Wanin International	○○○○	0%
Director	Lin, Hsien-Ming	●●●○	60%
Independent Director	Sheng, Bao-Si	●●○○○	40%
Independent Director	Lin, Ruei-Yi	●●●○○	60%
Independent Director	Chen, Kuan-Pai	●●●●●	100%
Independent Director	Hou, Chia-Qi	●●●●●	100%

● Attendance in person ○ Attendance through proxy

Organization and structure of the Company



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.

Committee name	Main responsibilities	members	Frequency of meetings	2024 Operational 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 5 meetings Committee attendance rate reached 75%.
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 83.5%.
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 and all independent directors	At least 2 times a year	Held 2 meetings Committee attendance rate reached 80%.

Board Professionalism and Diversity

GRI 2-10 GRI 2-11

Board Composition

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 "Regulations Matters Governing Appointment of Independent Directors and Compliance Matters," 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 are eligible for re-election, to ensure that the continuity of the Board's governance effectiveness and strategic planning consistency.

In compliance with the "Corporate Governance Best-Practice Principles," the Company is committed to promoting diversity in the Board composition. Therefore, current Board members are not limited by gender, age, nationality, race, seniority, or culture. They are all outstanding entrepreneurs from various industries and professionals with extensive experience in finance, operations, and diverse backgrounds, to bring rich practical experience and broad perspectives to the Board. Currently, the Board includes four independent directors, accounting for approximately 57% of all Board seats. Their independence is in compliance with the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies." They effectively exercise their supervisory and advisory roles in major company decisions, safeguard the interests of all shareholders, and embody the core values of corporate governance.

Board diversity

In 2024, the diversity of Gamania's Board members was as follows:

Composition of Board of Directors

The current Board of Directors consists of 7 directors, including 4 independent directors.

Independent directors

Proportion of independent directors: 4/7

Directors is also an employee

1/7 of the directors is also an employee

Female directors

Female directors make up 1/7 of the board composition

Diversity of Board of Directors

The board diversity policy stipulated in the Company's "Corporate Governance Best Practice Principles" is to recruit outstanding entrepreneurs and professionals with rich experience in finance, operation and experience in various industries to formulate appropriate diversity policy, including but not limited to the following two major standards:

Basic conditions &values

gender, age, nationality, ethnicity, seniority and culture, etc.

Professional knowledge & skills

Professional background (such as law, accounting, industry, finance, marketing, or technology), professional ability, and industry experience.

Diversity Policy and Objectives

The specific management objectives of the Company's diversity policy and achievement status

Independent directors

Over half of the directors are independent directors. No independent director has served for more than three terms.

Female directors

One female director included.

Directors also serving as managers

The number of directors also serving as managers does not exceed one-third of the total Board seats.

Board Information

Title	Director's Name	Gender	Industry Experience	Professional Competence
Chairman	**Liu, Po-Yuan**	Male	Cultural & Creative, Information Technology	International Business, M&A, Risk Management
Director	**Hsiao, Cheng-Hao, Representative of Wanin International**	Male	Cultural & Creative, Information Technology	International Business, M&A, Risk Management
Director	**Lin, Hsien-Ming**	Male	Information Technology	Investment, International Business, M&A, Risk Management
Independent Director	**Lin, Ruei-Yi**	Male	Trade	International Business, Financial Analysis, Investment, Risk Management
Independent Director	**Sheng, Bao-Si**	Male	Cultural & Creative, Biotechnology	International Business, R&D, Financial Analysis, Investment, M&A, Risk Management
Independent Director	**Chen, Kuan-Pai**	Male	Finance	International Business, Financial Analysis, Investment, Risk Management
Independent Director	**Hou, Chia-Qi**	Female	Cultural & Creative, Finance, Retail sales of department stores	International Business, Financial Analysis, Investment, M&A, 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

Board Independence and Conflict of Interest Avoidance

GRI 2-15

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.

Date	Name	Contents of the proposal	Reason for the recusal	Remarks
2024.05.02	Liu, Po-Yuan	Proposal for the disposal of the equity of subsidiary Gash Point Co., Ltd. by the Company	Directors who are the counterparties of the transaction	Recusal from discussion and voting
2024.06.20	Liu, Po-Yuan	The distribution of remuneration to directors and managers	Director and Manager	Recusal from discussion and voting
		Proposal for waiving the preemptive rights for the proposal of the cash increase in cash of subsidiary Gash Point Co., Ltd.	Directors who are the counterparties of the transaction	Recusal from discussion and voting

Director Training and Development

GRI 2-17

For the continuing education of the Board members this year, please refer to the official 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 2024 is disclosed on the Market Observation Post System (MOPS) and the Company's website:

ENVIRONMENTAL

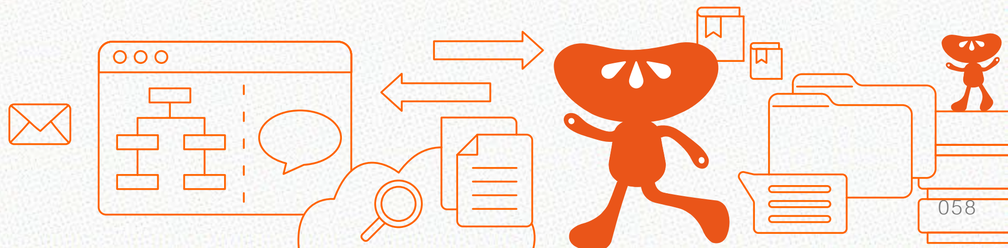
- Net-zero emissions, carbon neutrality, and corporate regulatory compliance

SOCIAL

- Building DEI culture to establish sustainable competitive advantage for enterprises

GOVERNANCE

- Introduction to the Latest Tax Regulations and Shareholding Tax-saving Strategies for Major Shareholders
- Taiwan's Future Amid Intensifying U.S.-China Rivalry
- AI and Open Source Era - Analysis of Corporate Legal Risks
- How Non-Financial Background Directors and Supervisors Can Review Financial Reports
- Global Economic Outlook for 2024

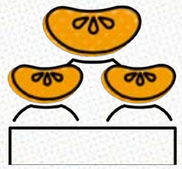


Board Performance Evaluation

GRI 2-18

The Company has established the Rules for Evaluation of Performance of Board of Directors to define its evaluation methods; the internal evaluation is regularly performed and reported to the Board of Directors for review every year, as a reference for director remuneration and 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 results of the most recent third-party evaluation (in 2022, with the next evaluation scheduled for 2025) and the improvement plan are disclosed on the Company's website. The name of the evaluation institution, the names of participating experts, and their professional backgrounds are also publicly available.

The aspects of the Company's performance evaluations for the Board of Directors and functional committees are listed in the table below. The 2024 evaluation result was "Excellent". We aim to continuously optimize the Board's function and overall operational efficiency through institutionalized evaluation procedures.



The board of directors

- 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

Individual directors' performance

- 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

Functional committees

- 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

GRI 2-19 GRI 2-20

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 13-14 of the 2024 Annual Report.

1.3.2 ETHICAL CORPORATE MANAGEMENT

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GRI 205 GRI 2-24

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 designated the “Group CEO Office” as the dedicated unit responsible for promoting ethical business practices. 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," 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 2024, 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," 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 procurement in this report.

Ethical Corporate Management Procedures and Code of Conduct

Code of Moral Conduct

Ethical corporate management training

GRI 205

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. Our ethical corporate management course is not only a regular part of the orientation for members of the Board of Directors but also compulsory for new employees. In 2024, a total of 410 employees completed the course, with a 100% completion rate. For managers at the department level and above within the Group, a separate lecture on integrity and avoiding conflicts of interest was held, with 121 employees completing the training. Gamania complies with various laws and regulations to implement ethical corporate management. In 2024, 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.

2024 Anti-corruption and ethical corporate management training

Course Name	Trainees	Total trainees	Number of classes	Total training hours
New Employee Training	All new hires	410	1	32.8
Mandatory ESG Course	All employee of the Group	1,188	1	154.44
Seminar on Ethics, Integrity, and Conflicts of Interest Avoidance	Group members at the department level and above	121	3	118.69

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

Whistleblowing mechanism and procedures GRI 2-25 GRI 2-26

Whistleblowing mechanism

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 Auditing 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

STEP 01

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.

STEP 02

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.

STEP 03

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.

STEP 04

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.

STEP 05

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.

STEP 06

The responsible unit of the Company shall report the accused matter, its handling method, and subsequent review and improvement measures to the board of directors.

Whistleblowing communication channels GRI 205

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.

	Applicable to	External channel
Internal channel	Employees	✦ Unlawful infringement in the workplace complaint email 995@gamania.com ✦ Ethical corporate management incidents integrity@gamania.com ✦ Internal anonymous message board GAMA Express M ✦ Anonymous QA form at the employee meeting
External channel	All stakeholders	✦ integrity@gamania.com

Penalties GRI 2-27

Gamania prioritizes legal compliance and business ethics and continuously strengthens internal audits to mitigate operational risks. In 2024, Gamania did not experience any major violations or receive penalties from competent authorities.

1.3.3 RISK MANAGEMENT

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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 2024, no user service interruptions occurred. Through the involvement of the Board of Directors and senior management, the Company aligns risk management with its strategies and objectives, identifying and defining the Company's major risk items. It identifies major risk items and continually optimizes mechanisms such as training programs, performance management, risk evaluation, early warning notifications, and public disclosures. These efforts aim to effectively manage operational risks and foster a 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.

Risk management and response measures

01 Risk culture & organization

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.

02 Risk Identification

1. Collect and analyze data for risk identification.
2. Identify potential risk events.
3. Identify existing management countermeasures (response measures) for potential risk events.

03 Risk analysis, measurement, & response

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).

04 Risk recording & reporting

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

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	Countermeasures	Monitoring period
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.	From time to time (as needed)
Reduced gaming time risk	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. ✦ Incorporate features like automatic monster battling/leveling in licensed/self-developed products to reduce players' burden while allowing players to easily stay in the game and enjoy the fun. ✦ 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: Some risks (e.g., reduced gaming time risk) are categorized as both major risks and emerging risks. This is based on the Risk Management Committee's professional judgment, considering their continuous and potential impact on the Company, hence the duplication.

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 2024. Meanwhile, risk mitigation measures are developed and reported to the Risk Management Committee for early planning and response.

Emerging Risk	Risk description	Countermeasures	Monitoring period
Uncertainty risks caused by AI implementation	While the introduction of AI smart customer service can enhance efficiency, it may also bring uncertainties. For example, incorrect responses, semantic misunderstandings, or inability to handle complex situations. If AI technology is not properly managed, it could lead to customer dissatisfaction, affecting customers' experience and corporate image.	✦ Currently, there are no external ESG regulations specifically addressing 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, 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.	From time to time (as needed)
Reduced gaming time risk	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. ✦ Incorporate features like automatic monster battling/leveling in licensed/self-developed products to reduce players' burden while allowing players to easily stay in the game and enjoy the fun. ✦ 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)

Audit system

Gamania is committed to establishing a sound and effective internal control system to strengthen risk management, safeguard stakeholder interests, ensure compliance in operational activities, and maintain the stability of sustainable operations. The Company has an Auditing office in place which is an independent unit directly reporting to the Board of Directors and solely responsible for internal audit operations. Through regular and, when necessary, various audit operations, the Auditing office assists the Board of Directors and management in reviewing and evaluating the design and effectiveness of internal control systems. Based on audit results, the office provides improvement suggestions and continuously refines various operational and management processes to enhance internal governance effectiveness. The Auditing office regularly reports the execution status of the annual audit plan and the improvement of internal control deficiencies to the Board of Directors and the Audit Committee. This serves as a crucial basis for reviewing and modifying the Company's internal control system.

For external audits, the Company cooperates with various inspections and reviews conducted by competent authorities in accordance with relevant law and regulations. We actively implement improvements and follow up on inspection opinions. By continuously strengthening internal controls and audit operations, we enhance operational transparency and self-management capabilities, reduce operational risks, and protect the Company and its stakeholders' interests.

STEP 1

Planning

Audit plan for the next year is devised using a risk-based approach, and is approved by the board of directors.

STEP 2

Execution

Defects and abnormalities are reported in writing and improvements are raised where appropriate.

STEP 3

Review & improvement

All inspected units are required to propose improvement measures for any defects discovered, which the Internal Auditing office will follow up and report in writing in the following quarter.

STEP 4

Submission to independent directors

Reports are submitted to independent directors before the end of the following month after the audit is completed.

STEP 5

Regular reporting

The board of directors and the Audit Committee are regularly updated on the execution of audit tasks.

STEP 6

Continuity

Audit findings are treated as audit emphasis in next year's audit plan.

Internal control system

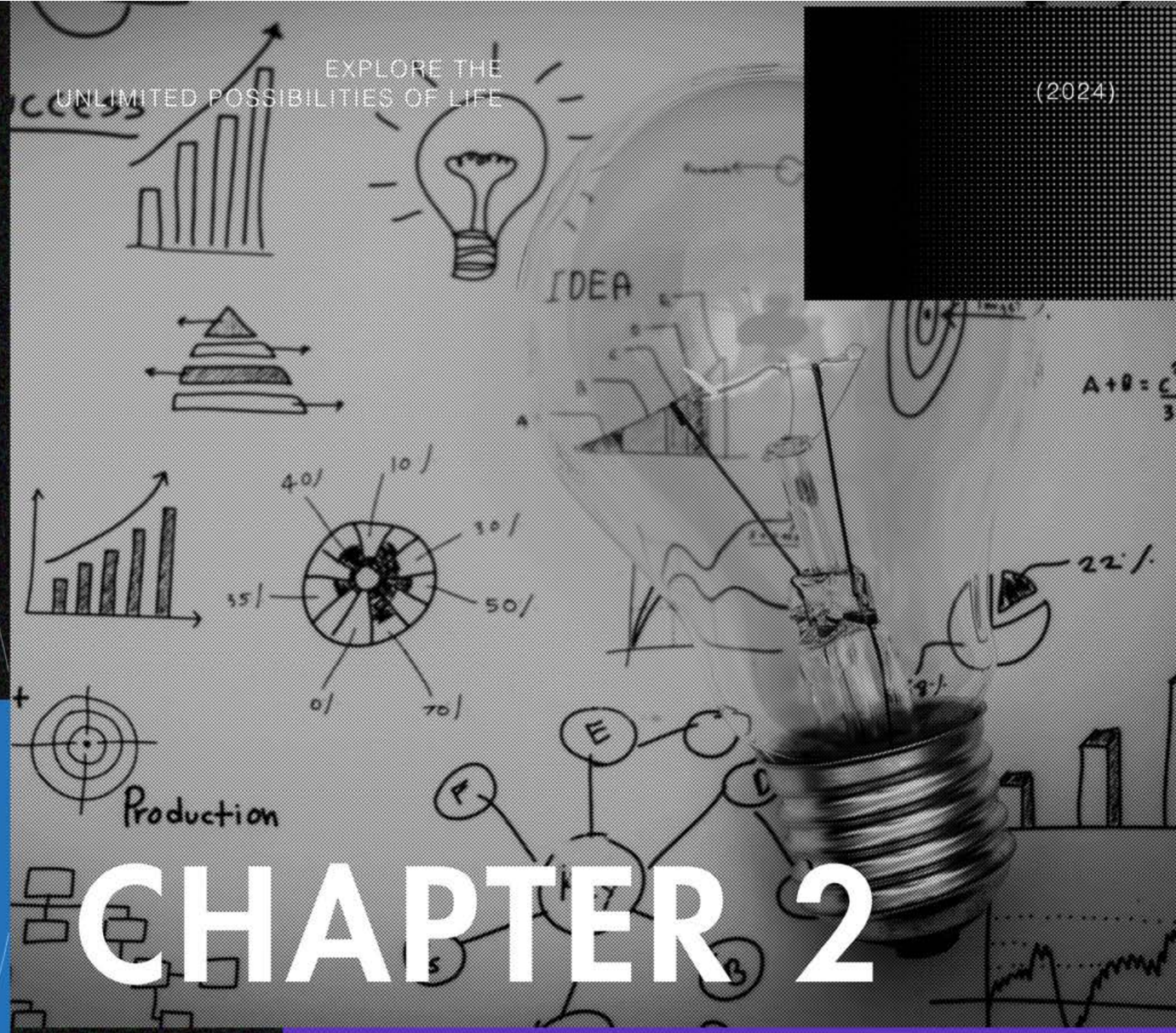
To strengthen its internal control and risk management system, Gamania has implemented a "Three Lines of Defense" mechanism. This clearly defines roles and responsibilities, to effectively identify, control, diversify, and mitigate potential risks. The first line of defense involves each operational unit being responsible for identifying and controlling daily operational risks. The second line of defense is handled by the risk management and compliance units, which assist in establishing systems, oversee implementation, and conduct risk assessments. The third line of defense is the Auditing office, responsible for independent and objective inspections and evaluations.

Through this audit mechanism, we continuously review the effectiveness of the Company's internal controls and risk management systems and provide recommendations for improvement to ensure the effective operation of our internal control system.

	Method of control	Role and function
First line of defense **All operating units**	Daily risk management activities (including self-evaluation of internal control) by the operating units.	Designing robust internal control procedures for identifying, managing and responding to risks.
Second line of defense **Risk management & compliance units**	Contribution of professional skills to help optimize the company's processes, and strategic management, policy formulation and functional supervision based on the monitoring at the management level.	Supervising and assisting various units from an organizational perspective based on the risk management policies routinely established by the management, to ensure the effective management of corporate risks and control.
Third line of defense **Internal audit**	Audits based on independence and objectivity in a risk-oriented approach, with findings reported directly to the Board of Directors.	Auditing and evaluating the effectiveness of the internal control system in a timely manner, executing audit tasks according to standard operating procedures, and measuring whether the management and implementation of risks and control have worked.

PROMOTING DIGITAL RESPONSIBILITY

轉動數位責任



CHAPTER 2

2.1 Innovation achievements
2.2 Innovation and patents
2.3 Information security
2.4 Protection of customer interests

2.1 INNOVATION ACHIEVEMENTS

2.1.1 Innovation investment and research and development
2.1.2 AI Application
2.1.3 Innovative and diversified management

2.1.1 INNOVATION INVESTMENT AND RESEARCH AND DEVELOPMENT

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Innovative development outcomes

Gamania consistently aims to meet consumers' needs as its core objective. This is achieved through the resource integration and collaboration across its various business groups, facilitating comprehensive innovation in operational management. In terms of R&D strategies, Gamania has continued to work toward its applicability vision of "strengthening the Group's IP ecosystem and continuing to grow the all-round entertainment ecosystem" by actively developing our own IP, performing pan-entertainment content deployment, building a social platform that best aligns with the attitude and culture of the new generation, and continuously enhancing the development of mobile games and apps. Furthermore, Gamania strategically positions itself in the cutting-edge fields of cloud applications and information security technology.In 2024, the R&D expenditure was NT$818 million, showing an increase by 25.27% compared to the previous year.In recent years, the Group has progressively integrated AI technology to transform user experiences and enhance the efficiency of digital services. In the future, Gamania will continue to explore this direction by expanding AI application scenarios toward the goal of building an enterprise with a holistic entertainment network, thereby laying a solid foundation for sustainable growth.

Innovation R&D investment

R&D expenditure
NT$ 818 million

R&D expenses as % of operating revenue
7.39%

R&D expenditure annual growth
25.27%

Areas of Investment

- Developed the B2B comprehensive AI business solution, Vyin AI, which boasts unique advantages in processing unstructured data and reducing the risk of AI hallucinations.
- Offers Vyin Chat, a communication technology solution for enterprises, providing availability, reliability, and stability for real-time chat, voice, and video services.
- Launched VieFor, a new gamified socializing product where users can promote diverse topics, interests, and creative content.
- Incubated brands like "Cultural and Creative Leader" and "Team Music Project," realizing cross-IP collaborations.
- We developed the RPG turn-based mobile game on our own, to extend new original IP works in collaboration with a well-known domestic IP. We also developed the "CHIBI MARUKO CHAN - Cheerful Spirit!" and launched in a total of 10 countries inclusive of Taiwan, Hong Kong, Macau, Japan, Korea, and Southeast Asia. In 2024, we participated in the anime convention through Gamania Carnival.
- Launched virtual idol applications, completed the production of two programs: "Gamania Broadcast! It's Okay!" and "Miss Honey's Entertainment Report," and utilized the AI virtual human "Xiao Yuan" to participate in programs and major media events, to expand the application of virtual characters in information content and media fields.
- Launched 27 original comics and 13 original novels.
- Established a comic translation mechanism combining three LLMs, and will continue to research and develop tool-based interfaces and processes, with the goal of completing an AI comic translation tool by 2025.

Innovative IP Development

Taiwan possesses abundant original content and creative talent in areas of comics, animation, games, and music, showcasing diverse cultural energy. However, due to insufficient resources, such as funding and commercial scale, many original works face difficulties in promotion and market penetration, unable to realize their potential value. Gamania has long focused on the development of the cultural content industry and actively responds to market expectations for local original works by launching multiple IP incubation projects and cross-industry collaborations. These include the "Team Music Project," "Cultural and Creative Leader," as well as comic/novel adaptations like "Born for the Spotlight," and the MOJOIN Comic Creation Festival. Through these strategic collaborations, Gamania provides original content with larger-scale development opportunities, allowing Taiwan's original creativity to be seen by more people in daily life and the international market.

Two major IP incubation programs

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	2024 Outcomes	2025 Targets
Transmedia adaptation	✦ Launched derivative comics and novels from the popular TV series "Born for the Spotlight". ✦ Following "RESCUTE," released "Xtreme Deep Field Project: Meow," a comic adaptation of a popular Vtuber. ✦ Collaborated with renowned astrologer Jesse Tang to release the romance zodiac comic "Destined Houses". ✦ Partnered with popular bands Bestards and Mango Jump to create the second installment of the music crossover project "Check What You're Listening".	✦ Continue to deepen our cross-domain collaboration in music and webtoons/novels. ✦ Planned to initiate 3 new cross-industry or co-production projects, to continually facilitate IP collaboration and formats.
New Star Program	✦ Regularly implements New Star Program to offer creators contract signing opportunities and guidance from renowned authors. ✦ Held the first MOJOIN Comic Creation Festival, collaborated with publisher Kadokawa Taiwan, and received over a hundred comic submissions.	✦ Organized the first call for novel submissions. ✦ Hosted the second call for submissions for the MOJOIN Comic Creation Festival.
Talent cultivation	✦ Provides officially signed authors with stable remuneration, assistant subsidies, professional development plans, and opportunities to explore more cross-domain creative collaborations.	

2.1.2 AI APPLICATION

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AI vision and strategy

Facing the global digital transformation driven by the AI wave, Gamania Group, during its strategic transformation, identified key challenges in adopting AI. Therefore, in 2024, the "AI Innovation Lab" was established to actively develop cutting-edge technologies and expand into international markets. By launching the enterprise-grade innovative AI brand, Vyin AI, Gamania is committed to providing reliable solutions and building a digitally sustainable and competitive future.

Addressing the challenges of generative AI technology in commercial applications, Gamania starts from enterprises' pain points during operations, and focuses on resolving core market concerns about AI commercialization. Through the self-development of two core technologies – building LLM models that mimic the human brain and independently developing the Distilled Retrieval-Augmented Generation (RAG) architecture – Gamania targets enterprise-level application scenarios. It has developed three main products: Vyin Brain, Vyin RecSys, and Vyin Star, to comprehensively cover multiple enterprise application scenarios to become an expert in AI business solutions.

Vyin AI core products

Gamania Group's Vyin AI solutions currently focus on promoting three core products: Vyin Brain, Vyin RecSys, and Vyin Star. Vyin Brain is an intelligent chatbot system built on Generative AI (Gen AI) technology, mainly designed to help businesses effectively lower customer service operating costs. Vyin RecSys focuses on enhancing customers' interaction and product recommendations to boost corporate revenue performance. Meanwhile, Vyin Star involves the virtualization of licensed celebrities and leverages AI image generation and voice technology to build AI-enabled innovative MarTech solutions through virtual idols. In addition to continuing to cultivate the Taiwanese market and solidify its development foundation, Vyin AI is actively expanding into international markets.

Vyin Brain

content	Gen AI chatbot
benefits	Reduces customer service operating costs and enhances user experience.

Vyin RecSys

content	AI recommendation system
benefits	Achieves data-driven growth and increases product revenue.

Vyin Star

content	Authorized celebrity virtual avatar
benefits	Converts celebrity influence into product revenue.

Vyin AI's five core technological domains

AI domain	Core AI technologies			Combined applications
Text	Natural Language Processing (NLP)	Recognition	Named Entity Recognition (NER)	✦ Personalized search & recommendation ✦ Fraud, spam, pornography, and violence detection ✦ AI journalist (news content or summarized content) ✦ AI Podcast ✦ AI SOUNDTRACK ✦ Customer service chatbot ✦ Video and meeting content summarization ✦ Image search ✦ AI Avatar ✦ Voice imitation and human voice conversion ✦ Optical Character Recognition (OCR) (text recognition in images and assisting with ID card verification) ✦ AI MV ✦ AI ad campaign recommendation ✦ AI digital content matching ✦ Intelligent product tag disaggregation
			Text classification and prediction	
		Generation	Text-to-text generation from text command	
Image	Computer Vision (CV)	Recognition	Image content recognition	
		Generation	Text-to-image generation from text commands	
			Image-to-image generation	
Video		Recognition	Video content recognition	
		Generation	Prompt-to-image generation	
			Image-to-video generation	
Voice	Digital Signal Processing (DSP)	Recognition	Voice content recognition	
		Generation	Text-to- voice generation from text commands	
			Voice-to-voice generation (voice synthesis)	
Behavior	Big Data (BD)	Recognition	Behavior tracking and recognition	

AI Application Scenarios

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

It provides intelligent game level design, character interaction, and challenge system generation; optimizes game content based on players' behavior and feedback, thus enhancing game interactivity and immersion.

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.

Vyin Brain AI customer service chatbot

In the GAI customer service field, the industry commonly faces the challenge of "AI Hallucinations" (where AI generates misleading information), posing potential risks to corporate brand image and clients' trust. Consequently, we are relatively cautious about commercial development in this field, and the traditional customer service model remains dominant. To address these challenges, Gamania launched the Vyin Brain, a text customer service AI chatbot solution. We have innovatively and independently developed two key technologies, creating a five-pillar framework that mimics the human brain. This approach separates AI's "knowledge center" from its "language center," to fundamentally resolve the structural problem of AI hallucination. Additionally, we have adopted a Distilled RAG architecture as the "knowledge center" to enhance the accuracy of data indexing and comprehension, while ensuring accuracy, security, and control, thereby effectively managing AI hallucination. This significantly improves accuracy compared to mainstream RAG architectures.

For example, the Vyin Brain text customer service chatbot has been successfully integrated into MapleStory (New)'s customer service system. This has led to a substantial reduction in customer service cases during peak periods, even to levels comparable to off-peak seasons, indicating its effectiveness in handling a large volume of repetitive customer service requests. For the newly developed cross-platform large-scale combat game, Wars of Prasia, the adoption of the Vyin Brain text customer service chatbot resulted in an impressive self-resolution rate of 97% of customers' inquiries.

Vyin RecSys & Vyin Star interactive conversational services

Leveraging Vyin AI's technological advancements, Gamania enhances operational efficiency and delivers superior customer experiences using its cutting-edge technology. Vyin RecSys and Vyin Star are specifically designed to meet the needs for other AI application scenarios. Vyin RecSys can instantly analyze conversations from Vyin Brain and recommend the most contextually relevant information to users in real time. At the same time, it leverages Vyin Star for AI-generated images and voice technologies, using licensed virtual celebrities to drive product sales—creating an innovative AI-powered MarTech application.

Vyin Star technology integration capabilities

AI image generation (visual image)
It utilizes authorized celebrity portraits or customized training models, fused with brand style, to create exclusive brand images.

AI voice technology (verbal expression)
It enables communication with customers with a human touch through highly realistic, celebrity-authorized, or IP-authorized voices.

Vyin Brain (core brain)
It ensures no AI hallucination and guarantees accurate and credible conversations that align with brand image and guidelines.

Vyin RecSys (precise advertising)
It is already applied in gaming, entertainment, e-commerce, media, customer service, and FinTech sectors to expand enterprises' revenue.

"AI DJ Heart" Music Recommendation System

In December 2024, Vyin AI launched a brand new AI music recommendation system, "AI DJ Heart," which was first applied at the "AI Fashion Exploration Station," a large tech-entertainment event. This system fundamentally changes how music fans search for and explore music. It allows users to chat with AI idols and input text about their feelings to receive a personalized playlist that fits the mood. In addition, the lighting changes in sync with every song, creating a mesmerizing, interwoven experience of sound and light that immerses users in the perfect fusion of music and technology.

This innovative system not only enhances the efficiency and enjoyment of music discovery but also showcases Gamania's tangible achievements in promoting the integration of AI and culture, thereby opening up new possibilities for the diversified development of the future digital music ecosystem.

AI virtual host at Taipei New Year's Eve Party

Vyin AI
Vyin AI
Vyin AI

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AI CUSTOMER SERVICE

As a customer service company that originated in the gaming industry, Gamania has been at the forefront of digital innovation. Since 2024, we have actively embarked on a path of AI transformation and upgrade and dedicated ourselves to deeply integrating years of customer service experience with AI technology. This aims to propel the customer service industry toward a more efficient and intelligent future. We aim to provide comprehensive, intelligent solutions for user management and aspire to be a key partner for enterprises in their digital transformation journey. This commitment underscores our long-term dedication to innovation, digital-driven growth, and sustainable development.

Gamania's development strategy for Gamania CRM focuses on three core aspects:

POINT 01 Integrating internal AI systems and proprietary tools to help enterprises quickly adopt AI customer service, thus lowering the technical conversion barrier and cost.

POINT 02 Analyzing common issues from service data and developing industry-specific, customized AI tools for broad application in customer service, marketing, and member engagement scenarios.

POINT 03 Promoting the standardized design of AI modules to enhance the cross-scenario capability of our solutions, reduce rework processes, and improve resource utilization efficiency, thereby embodying the concept of low-carbon, high-efficiency green technology

Gamania CRM is a significant achievement developed in collaboration with Vyin AI. This system leverages proprietary technology to create a comprehensive, one-stop integration framework. With an innovative AI robot brain architecture adopted, it combines natural language processing (NLP), semantic understanding, contextual memory, and an intelligent recommendation engine, with abilities for continuous learning and cross-platform integration. Compared to traditional, menu-based chatbots, Gamania CRM can provide more contextually relevant and personalized responses based on users' questions and historical interaction records, thus significantly improving problem-solving efficiency and customer satisfaction.

Enterprises often face challenges when implementing AI customer service, such as insufficient quality of training data, difficulties in process integration, employee resistance to new tools, and user experience breakpoints. To effectively address these challenges, we optimize the implementation process through the following measures:

Corpus building and optimization	System integration	Internal promotion and education and training
Developed industry-specific knowledge graphs and introduced corpus refinement models to enhance the accuracy of AI responses.	Seamlessly connected AI customer service with CRM, knowledge bases, and ticketing systems, to improve process synergy and efficiency.	Promoted AI-related education and training, implemented a hybrid customer service model (AI + human) to ensure that customer service personnel can effectively work with the system.

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AI CUSTOMER SERVICE

In implementing the above strategies, we have gradually launched various practical applications of AI customer service. Through real-world cases, we have verified their effectiveness and steadily advanced the implementation and optimization of AI customer service. Currently, Gamania CRM is practically applied across the Group's multiple products and services, including MapleStory (New), Wars of Prasia, Lineage M, Gamania's members, and hidol.

Throughout the year, we accumulated a total of approximately 230,000 automated response conversations, achieving a self-service resolution rate of 96%, with a 9% growth rate. This effectively alleviated customer service pressure during peak periods. Approximately 35% of all customer service inquiries are resolved within 2 minutes, significantly reducing customers' waiting times and effectively enhancing service resilience.

Annually, approximately **230,000** automated response conversations have been accumulated.

The self-resolution rate is **96%**

with a growth rate of **9%**

Approximately **35%** of all channel customer service inquiries are resolved within **2 minutes**

Close collaboration between AI and human customer service has significantly enhanced real-time customer interaction and user experience. We continuously optimize service processes and content through data analysis, to effectively enhance overall service efficiency and brand trust. We have achieved a 67% reduction in average first response time, and our annual customer service satisfaction has consistently remained above 95%.

The average first response time has been reduced by

67%

Overall customer satisfaction has consistently remained above

95%+

throughout the year

gamania

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AI NEWS ANCHOR "NIKI"

Virtual AI figures possess multilingual capabilities and enormous potential in media, tourism, and customer service. In the future, they can serve as tourism ambassadors, brand endorsers, and provide more real-time, interactive, and personalized services for immediate news broadcasting, local tourism information, or product customer service.

AI News Anchor "Niki"

Our subsidiary, NOWnews, successfully launched its AI news anchor "Niki," enabling 24/7 news broadcasting. The content covers NOWnews's daily production of two hundred real-time news articles, spanning diverse fields, such as politics, sports, current affairs, entertainment, and weather, with simultaneous live-streaming on YouTube and OTT platforms. Beyond online platforms, Niki has further expanded into physical public spaces. For example, she collaborates with the large electronic billboard in Ximending for regular weather forecasts and is stationed at major police stations, the Anti-fraud Hotline 165, and its fan page, to assist in raising awareness against new types of fraud.

Simultaneously, Niki actively collaborates with government, local agencies, and industry partners, while working with the National Immigration Agency to produce policy announcements in Vietnamese and Indonesian languages and proposing collaboration plans for the Taipei City Department of Information and Tourism and various industry partners. We aim to expand the application of virtual AI figures to more public spaces and develop scenarios that more align with public needs.

Currently, Niki speaks Mandarin, English, and Vietnamese languages, with plans to further expand to include Japanese, Korean, Indonesian, Filipino, and Thai languages to meet the needs of new immigrants, overseas tourism, and customer service. The ability to switch between multiple languages addresses immediate needs, eliminating the time required for translation, proofreading, and voiceovers. Technologically, this virtual AI figure integrates a highly automated content management system with AI voice and image generation technology, to ensure real-time content updates and broadcasting. By strengthening deep learning model training, we continuously improve voice naturalness and interactive response capabilities, to maintain high-quality voice interaction performance.

For our short-term targets, we will focus on media communication and interactive entertainment, which includes testing and launching interactive messaging features for live stream chat. Our mid-to-long-term plan is to expand into areas, such as tourism, digital content marketing, and customer service. In the future, we will also invest in more advanced emotional recognition and real-time interaction technologies, to enable virtual humans to possess a higher degree of humanized communication capabilities, thus achieving cross-sector and cross-industry applications.

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Diversified Gamania

For a long time, Gamania has primarily been perceived as a gaming company. However, in recent years, the Group has actively promoted business diversification. Under a strategy of diversifying operations, guided by a blueprint for developing in the internet technology industry, Gamania focuses on game operations, technology R&D, and expanding the scope of AI technology applications. We are committed to developing electronic payments, digital media, e-commerce, social platforms, and various new innovative services, combined with the innovative incubation of original IP content. We aspire to provide more globalized internet technology services through both internal and external innovation.

Key focus areas	2024 achievements
Game operations	✦ MapleStory (New) underwent its 6th class change update, creating record revenue, and a 20th-anniversary celebration is scheduled to be held in 2025. ✦ We launched the Group's first cross-platform MMORPG, Wars of Prasia, to continuously expand its player base in Taiwan, Hong Kong, and Macau. ✦ We developed the mobile game “CONVENIENT STORE Pocket Edition” on our own, with product content adjusted based on test feedback and features like brand collaborations incorporated. ✦ We developed the mobile game “CHIBI MARUKO CHAN - Cheerful Spirit” on our own, with lean operations in Taiwan and overseas. Accumulating user profile data from various countries paves the way for future self-developed products to enter international markets and allows Gamania to learn from practical experience, thus reducing future self-development risks. ✦ We developed the RPG turn-based mobile game on our own, to extend new original IP works in collaboration with famous IP in Taiwan.
Technology R&D	✦ We developed the mobile device security product, appGuard, which features four core functions to effectively help users prevent hacker attacks and sensitive data leakage risks. We have also achieved Common Criteria EAL2 international security certification for the product.
AI applications	✦ Gamania established the AI Innovation Lab and launched Vyin AI, an innovative AI technology brand primarily offering B2B services. Vyin AI has independently developed three core products: Vyin Brain, Vyin RecSys, and Vyin Star, designed to help enterprises effectively utilize AI tools in their respective fields. ✦ We launched VieFor, a creative interactive social platform, which generated a personalized AI virtual avatar in real time based on the user's interest tags using AI technology. ✦ We incorporated GAI technology into the fan interaction social platform, hidol, to enable virtual idol voice interaction and provide users with an immersive experience.

▲ hidol fan community platform user interface

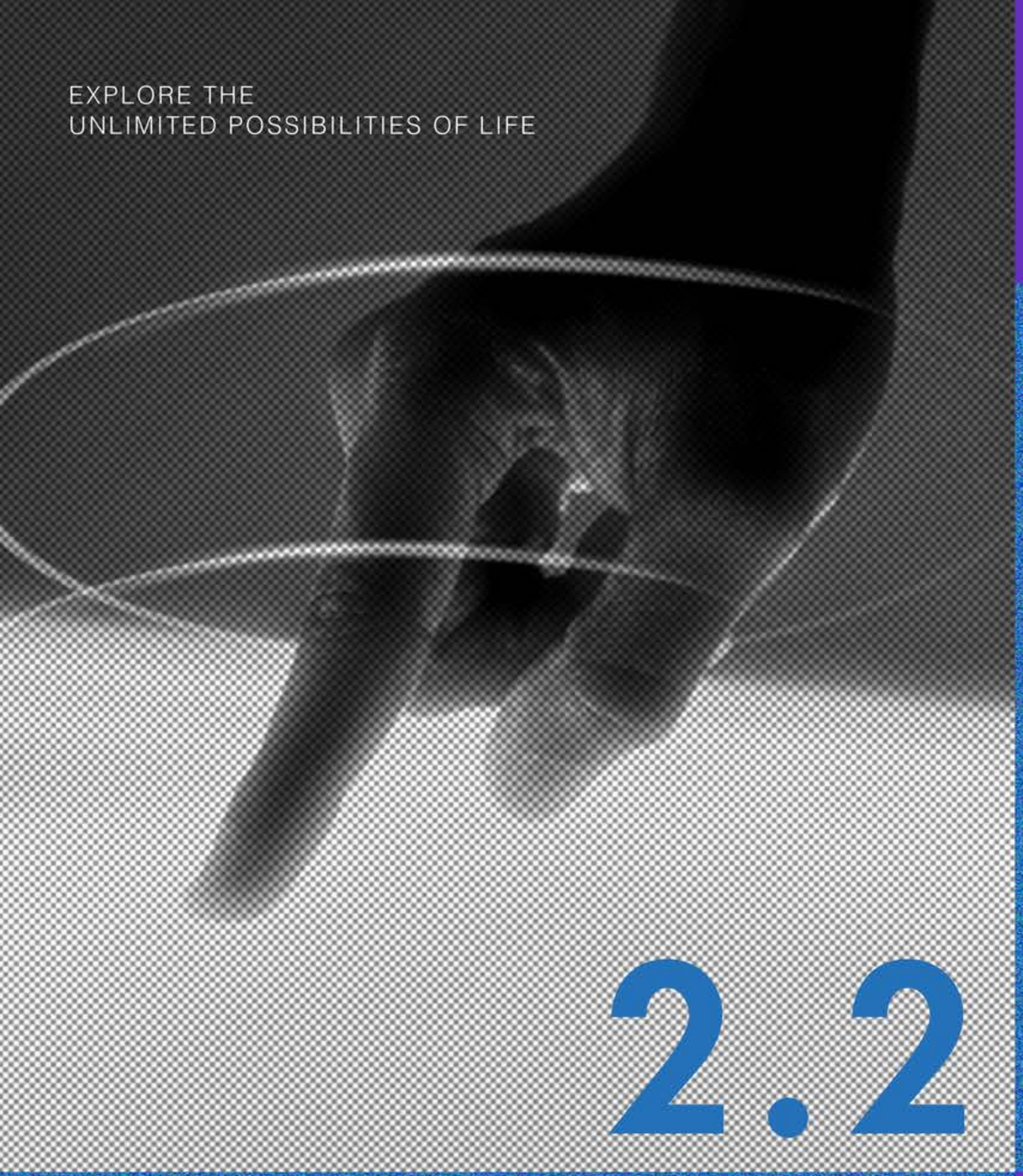
For internal innovation, we encourage employees' intrapreneurship and provide the required entrepreneurial environment, capital, and various resources, not only satisfying employees' needs for self-fulfillment and retaining outstanding talents, but also stimulating the active performance of the organization and sparking new growth of the Group.

As for external innovation, strategic investments in start-ups are made to acquire key technologies, accelerate product development, and gather innovative management/technology teams and talents. The purpose is to enhance the Group's competitive advantages and create new business development opportunities, and thereby boost the growth momentum of the Group's medium- and long-term revenue and profit.

Innovation investment

Gamania Group, alongside senior media producer James Chan from the Taiwan Creative Content Agency, collaborated with six artist management agencies to launch the girl group audition show "NEXT GIRLZ" to create six girl groups and one hidden group. Each week, the show incorporated different themed concepts. The scoring mechanism combined on-site professional judging with hidol's "SHOW Together" online popularity voting, to create an interactive, online-to-offline audition experience. The show realized high participation and generated significant buzz. This transformed viewers from passive observers into crucial participants in artists' growth journey, to showcase the evolution of content entertainment in the digital era. "NEXT GIRLZ" won the "Variety Show Award" at the 59th Golden Bell Awards in 2024 as the judging panel recognized its success in promoting Taiwanese pop culture and its profound impact on future entertainment trends.

Following the success of "NEXT GIRLZ," Gamania launched "Atomic Boyz II" in 2024. This project also involved a cross-platform collaboration with the Group's hidol platform, allowing 54 contestants to concurrently manage fan communities on hidol, thus building a more multi-dimensional idol management system. In the future, Gamania Group will continue to invest in and enhance its collaboration with the entertainment industry. Through the empowerment of digital platforms and AI technology, we aim to expand possibilities for artist and program collaborations, nurture new-generation creators and idol groups, and build a more interactive and sustainable content ecosystem.



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INNOVATION AND PATENTS

2.2

2.2.1 Patents and intellectual property

2.2.2 Patent achievements

2.2.1 PATENTS AND INTELLECTUAL PROPERTY

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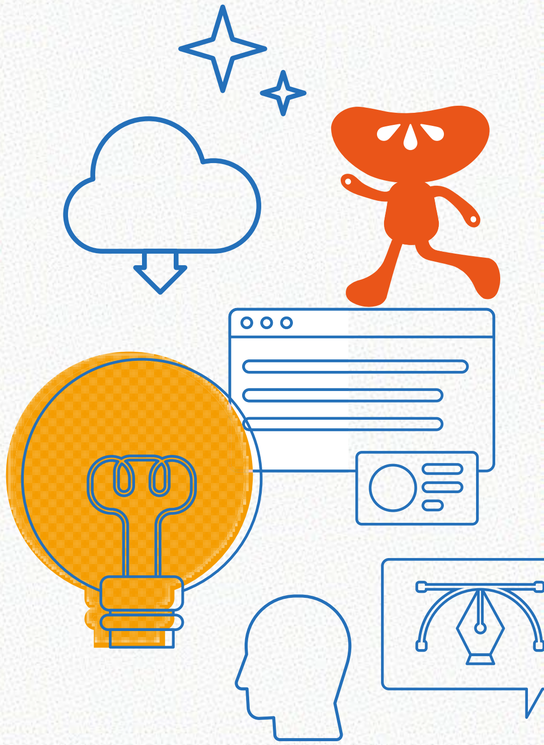
Patent strategy

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 objective

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, 2024. In terms of IP management, the Company set two key objectives for 2024:

1 Strengthening employees' awareness of intellectual property protection

2024 chievements

- Two employees obtained self-evaluator qualifications to have the right to sign self-evaluation reports.
- Increased IP confidentiality investigations and reminders for new hires and departing employees.
- Planned internal training courses

2025 objectives

- Planned internal training courses focusing on IP protection awareness to enhance the entire organization's understanding of and compliance with IP rights.

2 Refining the IP management system

2024 chievements

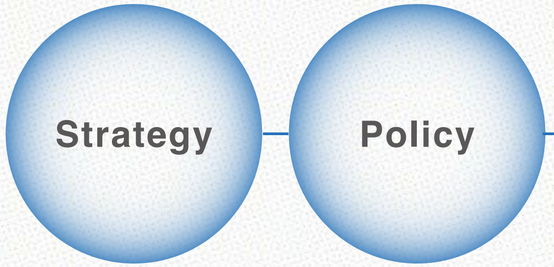
- Revised the method for controlling and maintaining the retention period of confidential documents.
- Established patent search checkpoints during the R&D process to identify the scope of relevant patent rights early on.
- Reviewed, modified, and newly established 29 systems and documents.

2025 objectives

- Actively responded to relevant indicators in the TPEx's Corporate Governance Evaluation, and adopted the TIPS to strengthen the Company's IP management system, with the aim to obtain TIPS A-level certification by 2025, thereby promoting the upgrade and perfection of internal IP management.

Intellectual property 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. Particularly in gaming, beyond system architecture, innovative gameplay and interface design are highly reliant on creativity and technology, necessitating protection through the patent system to prevent plagiarism and infringement. To properly use and protect the Company's IP, Gamania has established an "intellectual property policy." which outlines its IP strategy to reduce business risks, increase corporate profitability, achieve industry leadership, and effectively avoid legal risks and economic losses due to infringement.



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.

2.2.2 PATENT ACHIEVEMENTS

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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 product line development, with a specific focus on applying for patents for key technologies related to hidol and VieFor, to ensure that innovation is transformed into Gamania's long-term competitive advantage.

Patent R&D fields

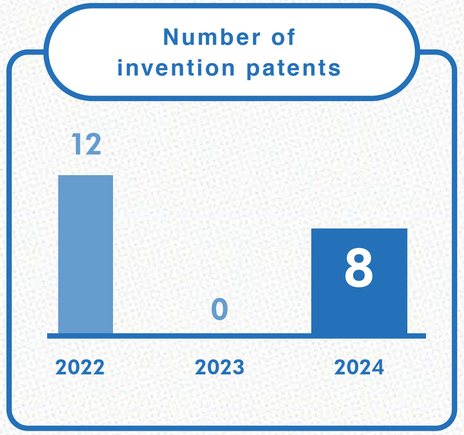
In recent years, Gamania has focused on R&D in areas of AI interactive technology and immersive social experiences, to closely align with future and technological trends, thus laying the technical foundation for emerging platform applications beyond gaming.

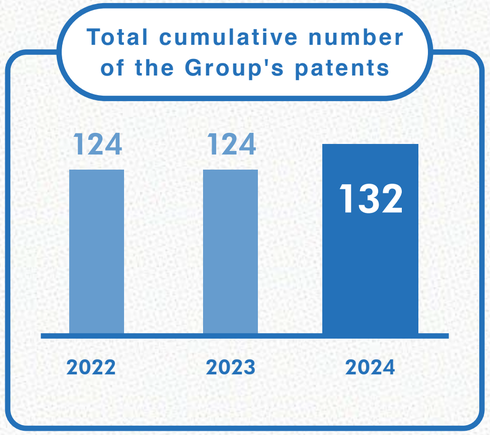
Patent R&D application results

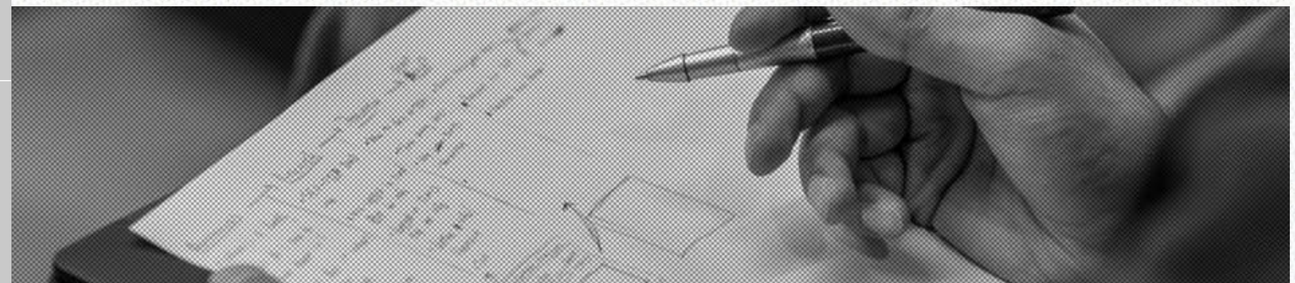
Gamania's current patent count is above the industry average in the gaming sector, with an average annual growth rate of 11.11% over the past three years, showing Gamania's consistent growth in technological innovation. Through continuous patent development, the Company has not only strengthened the protection of its proprietary technologies but also further enhanced its competitive edge 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. As of 2024, the Group has filed 132 patent applications domestically and internationally, with 115 patents 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.







EXPLORE THE
UNLIMITED POSSIBILITIES OF LIFE

SUSTAINABILITY
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2.3

INFORMATION SECURITY

2.3.1 Information security management

2.3.2 Protection of network security

2.3.1 INFORMATION SECURITY MANAGEMENT

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The Group’s Cybersecurity Policy

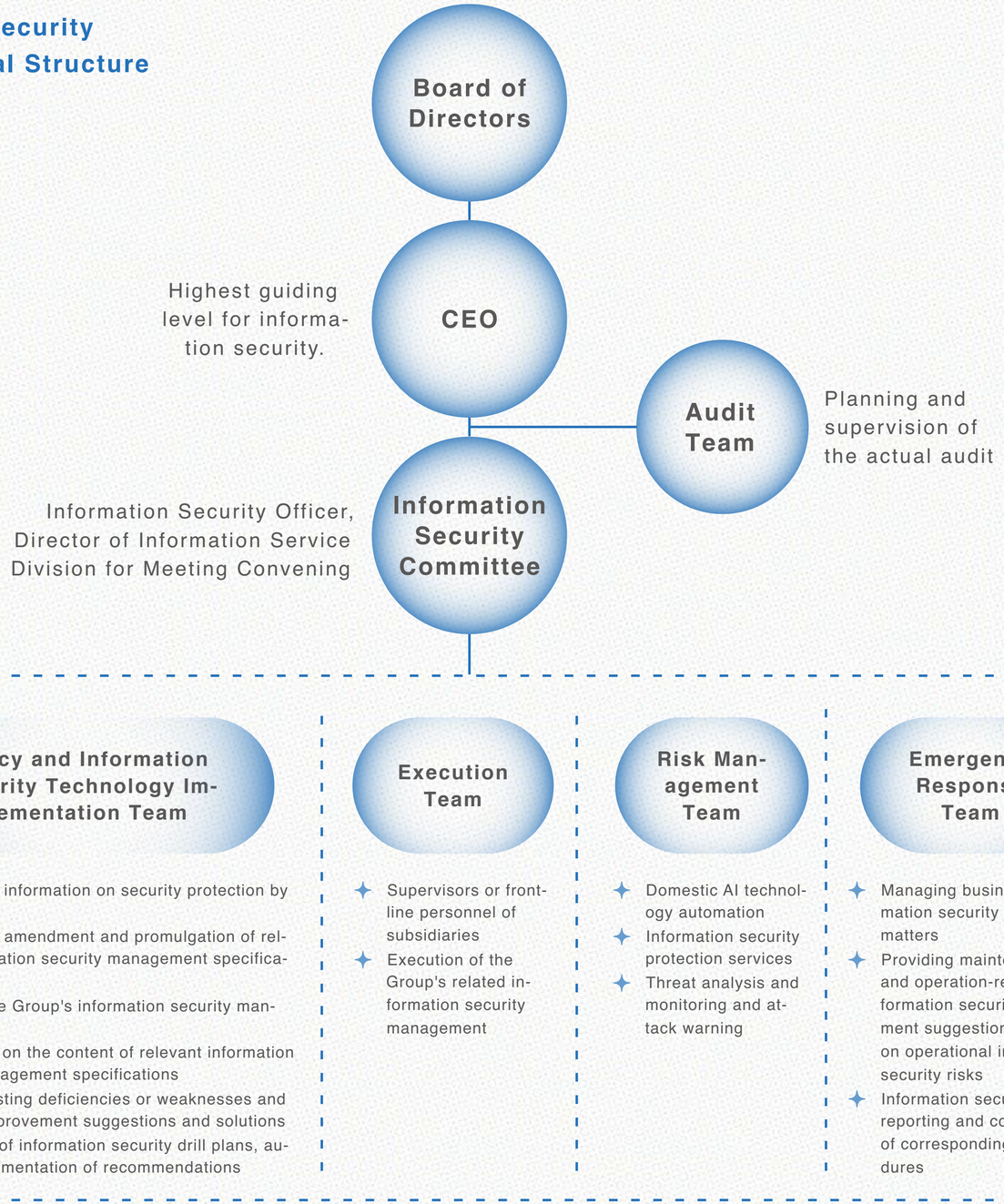
The Company has established a "Group Cybersecurity Policy," approved by the CEO. It serves as the guidelines for the Group's establishment of systems and procedures regarding information security and network security management, and information and communication management of computer systems, software and hardware, so as to ensure the confidentiality, integrity and availability of the Company’s important information. We adhere to the "Guidelines for Cybersecurity Controls for TWSE/TPEx Listed Companies" and continuously refine the Group's cybersecurity policy based on ISO 27001 standards. We regularly review the Company's status regarding threat intelligence, information security for cloud service usage, ICT, physical security monitoring, configuration management, information deletion, data masking, data leakage prevention, monitoring activities, and secure coding to comply with the requirements of international information security control measures.

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 members are specialists appointed by various departments, with job levels spanning heads of departments and division managers. A "Chief Information Security Officer (CISO)" position has been established, with the Information Service Division centrally managing cybersecurity-related matters. Additionally, professional information security technical teams are engaged to provide various information security services. In 2024, 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. The Plan, Do, Check, Act (PDCA) management cycle is fully implemented to ensure that the risk management system is consistent in what we say, write, and do. With continuous improvement at its core, this approach enhances the safety and resilience of our operations and services.

Information Security Organizational Structure



To enhance cybersecurity governance and execution effectiveness, the Group has established various functional teams under the Information Security Committee. The "Group Information Security Organization Management Regulations" clearly define the responsibilities of each team to continuously promote information security-related matters and provide feedback on information security management indicators. The Policy and Information Security Technology Promotion Team coordinates the collection of security information and proposes management optimization suggestions. The Executive Team, composed of personnel from each unit, is responsible for implementing cybersecurity operations and promoting regulations and holding coordination meetings twice a year (first and second half). The Audit Team plans and supervises internal audit operations. The Risk Management Team specializes in collecting and analyzing threat intelligence. The Emergency Response Team responds immediately, allocates resources, and performs recovery work when major information security incidents occur.

We continuously monitor amendments to applicable regulations and promptly calibrate the Group's cybersecurity-related management documents. The Information Security Committee holds annual information security management review meetings to examine the execution effectiveness of cybersecurity system management and implementation. This ensures that the Group's information security practices comply with regulations and regulatory requirements to mitigate security risks, strengthen protection, and respond to evolving information security threats.

Information security management strategy and measures

Information security management strategy

Gamania's information security strategy focuses on the aspects of personnel, systems and management. In compliance with national laws and regulations, the Company manages customers' and members' digital assets through risk analysis and control.

People

We offer tiered educational training. This includes general cybersecurity courses for all employees and specialized functional information security lectures or courses for IT 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.

Gamania continues to pursue its objective of becoming a "full-ecosystem technology enterprise" by actively implementing its core strategy of "promoting sustainable development". We have adopted external cybersecurity risk and security management performance ratings. Excellent ratings can enhance our corporate brand image, and attract potential clients or partners, thereby increasing the enterprise's overall value. This also provides investors with insight into the Company's information security management performance and the stability of our information security infrastructure, and serves as an important reference for investment decisions.

Information security management measures

Management stage	Management method
Early prevention	**Information security management measures** ● 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. **Information Operations Security Testing** ● Based on the nature and risk of different information operations, business operations are classified, necessary protection measures are set, and various information security management assessments are conducted on a regular basis; security inspections are conducted for information and communication service systems, website or host weakness scanning, and penetration testing, which requires the system to execute source code scanning security testing and complete system weakness repairs before the system goes live or when making major changes, to reduce the impact of human or natural factors on corporate operations; also, to understand and evaluate the corporate network environment and system security to verify the security level and effectiveness of the current information security protection settings. **Implementation of security operations center (SOC) & endpoint detection and response (EDR)** ● The domestic third-party security technology consultant team is invited to monitor and stay on top of the security alerts and intelligence for better and faster detection and response. **Evaluation of the Effectiveness of Information Security Measures** ● The Information Security Committee of the Group convenes two regular meetings per year to review and adjust the information security strategy and mechanisms in a timely manner, as well as to review the effectiveness of regulatory implementation and follow up on internal audit findings. **Encouraging the adoption of International Information Security Management Standards (e.g., ISO 27001)** ● Annually, we engage impartial third parties to conduct external audits, to comprehensively review the cybersecurity management system, strengthen the information security management framework, and establish various operational requirements and incident response plans to enhance overall information security control and response capabilities. 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** ● Annual email social engineering drill, 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. ● 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 2024, this was designated as a compulsory courses for all employees of the Group, in order to comprehensively increase their awareness of information security, achieving a 100% completion rate. ● Information security e-newsletters are distributed from time to time to supplement the information security awareness propaganda, in order to enhance and strengthen the awareness of information security awareness among employees, and cultivate the habit of security inspections.

Information security management measures

Management stage	Management method
In-process implementation and review	**Operational information self-evaluation** ● An evaluation mechanism has been established for various information security management measures, and each operating subsidiary is required to conduct quarterly self-evaluations of their information operations. **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). Drills include written simulations and actual scenario testing to ensure the effectiveness of restoring IT infrastructure access rights and functionalities and confirm immediate restoration of access and system functions during anomalies, to quickly return to normal or acceptable business levels to ensure continuous operation of core service systems and uninterrupted business. **Annual Internal Information Security Audit** ● 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.
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. ● In 2024, 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.

Information security risk management

In 2024, Gamania reviewed and adjusted its "Group Operational Business Information Security Management Guidelines" to continuously enhance the completeness of its information security management. We strengthen the overall security of information systems across networks, operating systems, databases, and applications, to ensure stable operation of information systems and protect the security of information equipment and data documents, while preventing intrusion and damage from various threats, thereby reducing operational risks. For any factors that may pose a threat to operational information, the Company collects security indicator data and requires relevant information systems and services to undergo regular or irregular necessary security checks to enhance defense effectiveness.

Information security risk management objectives

Information security 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 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 Corresponding Countermeasures

Information security risks	Potential impacts	Countermeasures
Compliance with legislation and standards	On October 12, 2023, the Ministry of Digital Affairs promulgated the "Regulations Regarding the Security Maintenance and Administration of Personal Information Files in Digital Economy Industry," with which the security maintenance plan for personal data files shall be completed within three months from the enforcement date of the regulations, and personal data shall be processed after business termination.	• On January 12, 2024, the Company finalized the "personal data protection policy" and the "security maintenance plan for personal data files" to process and protect data in all aspects. • We have successfully obtained ISO 27001 certification through verification by a third-party certification organization and are continuously maintaining its validity.
Cyberattack	When an enterprise's IT personnel create insecure rule settings or fail to follow established information operation procedures, it creates vulnerabilities, which can then be exploited by malicious individuals using technical means to intrude, damage, or steal from target systems or networks, thus directly impacting the enterprise's operations.	• To counter this, we have established the "Group Cybersecurity Policy" and "OA Network System Management Regulations". These policies mandate essential protective measures during environment setup, including firewall segmentation, network segment partitioning, secure tunnel access design and planning, the use of encrypted communication protocols, and the implementation of intrusion detection and blocking mechanisms. • We conduct regular and irregular security checks (such as security health checks, vulnerability scans, and penetration tests) on public-facing websites and promptly patch any identified weaknesses. • By gathering cybersecurity intelligence and vulnerability alerts, we strengthen our systems and patch vulnerabilities. This significantly reduces the likelihood of attacks exploiting known weaknesses.
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.	• We have established a multi-layered defense and detection system, and fully implemented an endpoint protection system to perform monitoring and protection with a central management approach, thereby reducing the risk of malware infection and attack. • Annually, we conduct irregular email social engineering drills for employees by using highly realistic simulated emails to test their vigilance against unsafe messages. Employees who fall for these simulations receive targeted training, followed by post-course assessments to evaluate learning effectiveness. We also analyze incorrect answer patterns to adjust future training plan.

Identified Information Security Risks and Corresponding Countermeasures

Information security risks	Potential impacts	Countermeasures
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.	• To address this, we have an annual mandatory general education course on cybersecurity for all employees, to provide regular training to all staff. Details of the annual training can be found in section 2.3.1 Information security management - information security education 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. • The employees in IT-related positions are encouraged to attend various seminars on the topics of information security, information operation management, etc. to keep track of the emerging industry trends as well as the information security trends and technologies, thereby enhancing their risk prediction capabilities.
Emerging Information Security Threats	The widespread adoption of cloud services and GAI tools has improved operational efficiency and accelerated technical learning but has also led to an increase in cybersecurity risks.	• To mitigate these risks, we plan to amend the "Group Cloud Service Usage Management Regulations" to add selection and evaluation mechanisms as well as security requirements during usage. • We also plan to adopt external information security risk and security management performance rating tools and data leakage prevention tools in 2025. Leveraging 25 risk vectors of external risk ratings, we will understand the organization's specific exposures and prioritize weaknesses or vulnerabilities identified in detection results for patching. Simultaneously, data leakage prevention tools will be used to block unauthorized users from accessing, misusing, or leaking sensitive data.

Enhancement of information security technology

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.

01 Customized information security protection

Gamania adopts flexible technical deployments based on each subsidiary' operational characteristics and risk profiles. Taking the EDR protection policy as an example, when adopting this policy, Gamania develops tailored information security strategies for different types of devices (such as Pcs or servers), business needs, and data sensitivity. This ensures that each company possesses the information security protection capabilities most in line with their actual requirements as subsidiaries have different purposes and targets for endpoint protection.

02 Institutionalized information security training

Gamania deeply understands the importance of information security talent for corporate information security protection and actively promotes an institutionalized information security talent training mechanism.

03 Real-time information security monitoring

In 2024, we planned to enhance our Information Security Monitoring Center's services for 2025 by implementing a real-time security monitoring dashboard. This will allow us to instantly keep abreast of the system status. Concurrently, we are leveraging AI capabilities to summarize search results and intelligently abstract information and relevant messages, thereby reducing the time needed for manual repetitive checks and analyses.

04 Regular information security exchanges

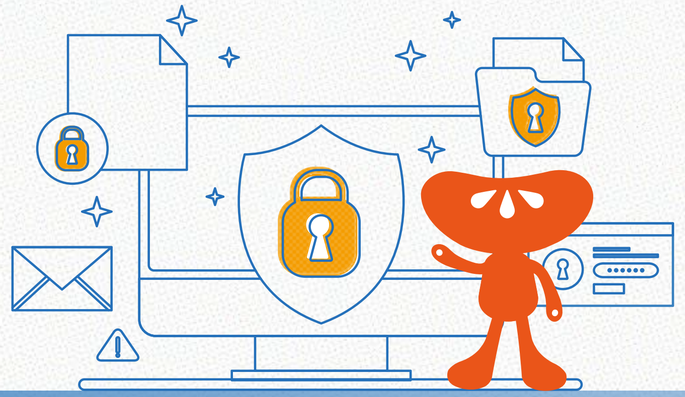
In 2024, we planned to enhance our Information Security Monitoring Center's services for 2025 by implementing a real-time security monitoring dashboard. This will allow us to instantly keep abreast of the system status. Concurrently, we are leveraging AI capabilities to summarize search results and intelligently abstract information and relevant messages, thereby reducing the time needed for manual repetitive checks and analyses. The forums covered diverse topics, such as the latest threat trends, information security defense strategies, and technology application sharing, to offer valuable practical reference. They also significantly benefited participants in terms of information security awareness and practical application, thus achieving the intended promotional effects. Moving forward, we will continue to monitor global information security trends, including information security risks from GAI and security factors for enterprises' cloud adoption.

Note: EDR combines real-time continuous monitoring, endpoint data collection, and advanced cross-correlation to detect and respond to suspicious activities on host and endpoint connections. This allows the information security team to make judgment and cross-comparison analysis more rapidly, and detect events more specifically.

Professional information security management

As of the end of 2024, our employees collectively hold 40 professional technical certifications in information security management.

Name of information security certification issuing organization	Number of certificates held by the end of 2024
EC-Council	19
OffSec	1
ISO 27001 LA	13
ISC2	1
Google Cloud Platform	2
AliCloud	2
Microsoft Azure	2



Information security reporting and handling procedures

In 2024, the Company amended its "Information Security Incident Handling Procedures" and redefined information security incident classification and grading standards (including escalation and de-escalation) as well as reporting and handling levels in the "Information Security Incident Notification and Response Operations". Regarding changes compared to the past, a briefing session was held for the task force members of the cybersecurity organization, to require them to disseminate relevant information on changes horizontally across units. Concurrently, the information on "24-hour information security incident reporting hotline and email" will be posted on the Company's internal digital display.

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. All information security incident handling results and reports will be periodically compiled into the Monthly Information Security Report for review and retention by the Information Security Committee.

Information security incident reporting process

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.

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. If the root cause involves adjustments or enhancements of information security policies, the Information Security Committee will submit a proposal for approval by the highest management representative. 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.

Information security handling procedures

STEP 01 When an information security incident occurs

- Compile records of information security incidents to build a knowledge base of solutions to prevent recurrence.

STEP 02 For information security incident handling reports

- Review the root cause of the incident, identify failure points in control measures, and implement improvements.
- If the root cause involves adjustments or enhancements of information security policies, submit a proposal for approval by the highest management representative.

STEP 03 For information security incident investigation reports

- Periodically track subsequent management measures and report progress to the Information Security Committee.

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.

Courses' Name	Participants	Number of participants	Total hours	Completion rate
How Hackers Target Enterprises with Cyberattacks	All employees	1,289	429.7	100%
Email Social Engineering Training	Specific personnel	241	42.3	99.17%
Cloud Service Security	IT personnel	37	55.5	100%
Social Engineering and Privacy Protection Case Studies			55.5	
Business Continuity Management			55.5	

Note: Specific personnel refer to those who were deceived by simulated phishing emails; they were required to take training the courses again to enhance their information security awareness.

Supplier information security management

Gamania has established the "Information Operations Outsourcing Security Management Regulations," which outline information security review requirements for outsourced development projects. All the activities of development, installation, maintenance, processing, and management by a third party must be subject to corresponding information security inspection items, e.g. important data privacy requirements, according to the severity of the information security risks that might be involved, to make sure that each supplier is committed to adopting adequate technology and organizational measures for protecting the information processed by them. The information security inspection service provider is required to have the professional information security license to be qualified, and is able to provide inspection services such as source code inspection, vulnerability and penetration testing, etc. so that the outsourced development systems of all subsidiaries have standard security before being implemented or launched. The "Group Operational Business Information Security Management Guidelines" also specify security testing requirements for systems or services before they go live.

Leading information security awareness in the industry

To foster information security technology exchange within the industry, Gamania leverages its industry expertise by regularly hosting information security forums and periodically sharing information security-related articles. This effort aims to emphasize the importance placed on information security protection by both enterprises and individuals, strengthen information security defense levels, and prevent losses and damage to corporate image due to information leakage. In 2024, Gamania hosted the Hacker Talk forum, with a focus on information security exchange, and experts were invited to offer solutions and break down information security blind spots with real-world examples. This forum aimed to strengthen enterprises' sensitivity to information security risk identification and response capabilities through discussions on diverse information security topics, thus promoting the implementation and deepening of information security concepts in practical work. In 2024, we held three such events and offered seven classes, with a total of 89 participants and an average activity satisfaction rate of 97%.

CLASS 1	[The Long Road to Information Security: My Insights on Entering the Field] [Drone Information Security Strategies and Challenges from a Developer's Perspective]
CLASS 2	[From Information Security Novice to Senior: Experience Sharing] [The Perfect Storm of a Scam]
CLASS 3	[Top 10 Cybersecurity Trends for 2025] [Understanding Optimal AI Attack Prevention Strategies from the MITRE ATLAS Framework] [The Cloud Maze Adventure: Unraveling the Mysteries of Cloud Cybersecurity]

The forum particularly highlighted the development and challenges faced by information security talent. Addressing the information security talent gap, Gamania advocates that the industry should provide systematic training programs, covering technical knowledge, practical operations, and communication skills, and promote a mentorship system to accelerate the integration of new personnel into the workplace, to foster sustainable talent development in the information security field. Furthermore, Gamania focuses on the information security risks from emerging technologies, such as optimal prevention strategies for AI attacks and potential information security vulnerabilities arising from the expanded application of drones. Gamania encourages enterprise development teams to proactively learn, integrate information security knowledge, and combine it with forward-looking insights into information security trends, including Zero Trust architecture, AI-driven defense, cloud and remote security needs, ransomware and supply chain attack risks, and increasingly stringent information security regulations. We aim to lead the industry in strengthening information security awareness to further drive the overall industry to emphasize on and improve information security technology.

Through continuous investment in information security governance, technological enhancement, and knowledge exchange, Gamania won with the TCSA for "Information Security Leadership Award" in 2024, as the sole winner in the gaming industry. This award not only affirms Gamania's leading position in information security practices but also reflects our proactive efforts in promoting sustainable information security initiatives and fostering a positive industry cycle.

2.3.2 PROTECTION OF NETWORK SECURITY

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In the digital era, Gamania is deeply aware that network security and user rights are inseparable, a crucial cornerstone for stable corporate operations and sustainable development. To address increasingly complex information security challenges, we continuously strengthen the security of our overall services and strive to provide a safe and reliable digital environment.

In practice, the Company has implemented information security systems, such as firewalls, Intrusion Detection Systems (IDS), and Intrusion Prevention Systems (IPS). We have also established a 24/7 Security Operations Center (SOC), where our information security team analyzes network traffic and abnormal behavior in real time to enhance our overall risk response capabilities. Meanwhile, the Company has successfully obtained ISO 27001 Information Security Management System certification and regularly conducts network security vulnerability scans and penetration tests, to proactively discover and patch potential security vulnerabilities. We maintain close communication with industry partners, share the latest information security intelligence to ensure that our information security defense mechanisms are continuously updated.

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 creating a secure and reliable network environment, protecting users' data and privacy, and ensuring smooth business 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 recently enacted "Fraud Crime Hazard Prevention Act " now includes online operators within its regulatory scope, with Articles 36-38 specifically pertaining to online gaming operators. These articles mandate that online operators assist in blocking fraudulent messages, retaining records, and cooperating 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.

Responsibility for digital content

Gamania's core products and services center on digital entertainment and multimedia content. We are dedicated to providing players and consumers with innovative, high-quality digital experiences, and all online content is strictly in compliance with the relevant local regulations. 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.
Responsible content	For the games and platforms released by the Company, **it is emphasized on the registration page that users shall abide by the Company's business regulations, management rules, and international Internet etiquette and regulations.** Any behavior that violates public order and morals is strictly prohibited. It is forbidden to upload or publish content including, but not limited to, violence, sexual innuendos, hate speech, terrorism or extremist ideologies, disinformation, online harassment, self-harm, or discriminatory generative content. In serious cases, the Company reserves the right to terminate any digital services.
Child protection	To **make children and youth place importance on the balanced development of body and mind**, we suggest that all digital content generated is 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. 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. Furthermore, parents/legal guardians of the minor users or players are encouraged to contact our customer service upon the discovery of any abnormalities; the Company will take appropriate measures accordingly to protect the privacy of children and youth.

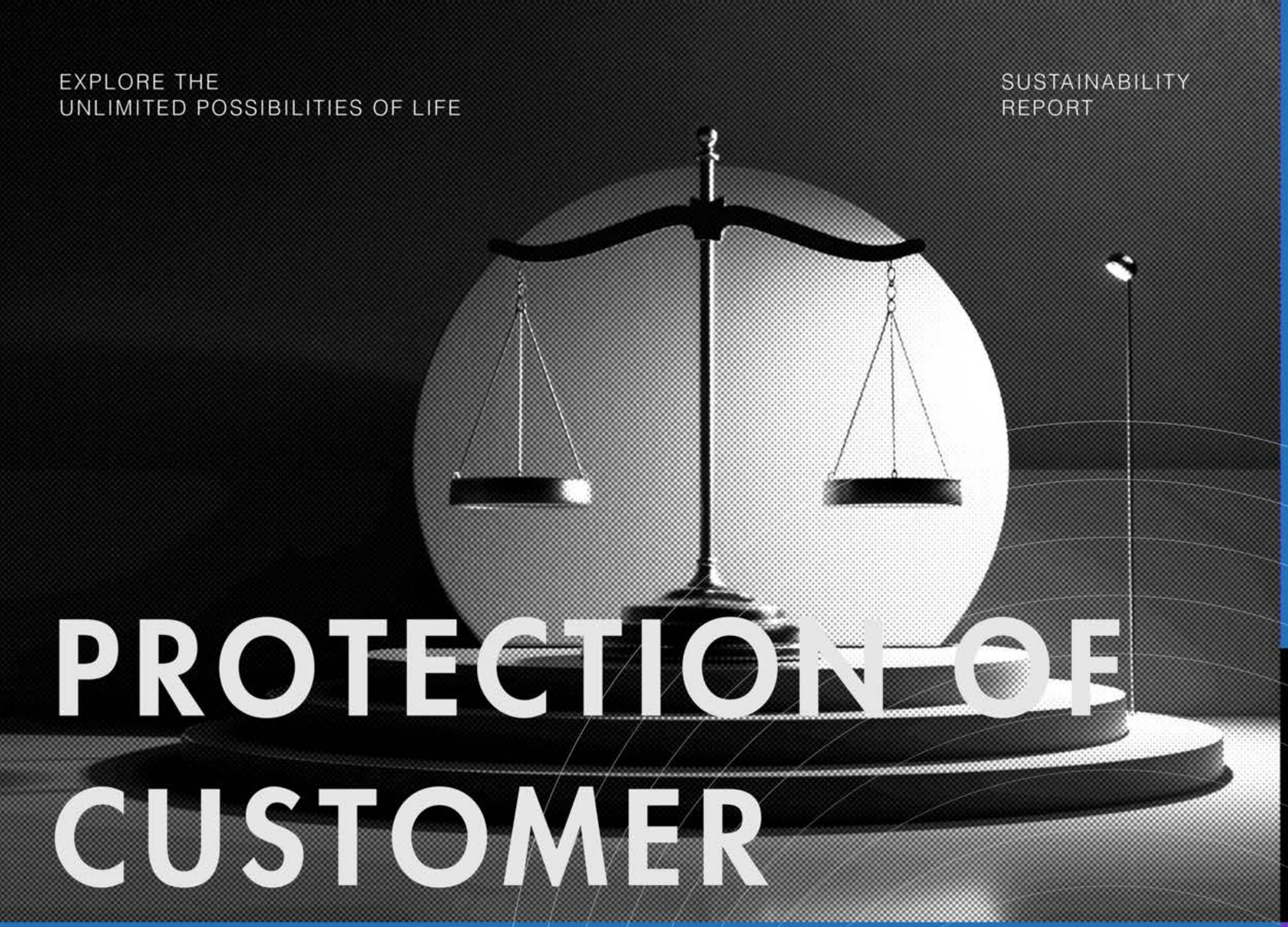
Mobile device security solutions

As digital transformation accelerates, businesses are increasingly reliant on cloud platforms, mobile devices, and remote collaboration tools. This reliance elevates information security risks and exposes companies to greater risks for information leaks and intrusion. To address these challenges, Gamania offers appGuard, a mobile device security solution that effectively helps users prevent hacker attacks and sensitive data leakage. appGuard provides four core functions: source code encryption, memory anti-debugging, integrity verification, and individual sensitive data encryption. These features effectively prevent illegal operations through cracking tools, significantly enhancing information security protection strength. As most apps do not undergo additional information security enhancements after development, they are vulnerable to being cracked and having sensitive data stolen. This solution effectively addresses this common gap to balance both performance and security. It has been successfully applied in industries with high information security demands, including the military, government, finance, and gaming.

In the future, Gamania will advance appGuard toward becoming a comprehensive mobile application information security solution. This will involve integrating source code inspection, compatibility testing, black box testing, protection mechanisms, security monitoring, and malware intelligence analysis, to comprehensively elevate the security level of the app from development to operation.

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. With the employees responsible for legal affairs serving as the members of the Cultural-Creative and Sport-Entertainment Law Committee, Taiwan Bar Association, Gamania consistently provides legislative amendment suggestions to the government through various associations and personally attends relevant institutions to present opinions and share insights. 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.



2.4

PROTECTION OF CUSTOMER INTERESTS

2.4.1 Service and communication

2.4.2 Personal data and privacy protection

2.4.3 Customer satisfaction

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2.4.1 SERVICE AND COMMUNICATION

To safeguard consumers' and customers' rights across various products and services, Gamania strictly adheres to government regulations and international standards within each business domain, and has established standardized service mechanisms and operational procedures. We leverage AI technology to enhance service efficiency, and provide 24/7 uninterrupted AI customer service support. Depending on product characteristics and customers' needs, we have established diverse service channels, including telephone hotlines, official website message boards, real-time online chat, and AI Chatbots. We are committed to creating a real-time and convenient customer service experience, to further strengthen trust and connection between enterprises and their customers.

Professional customer service system

Gamania CRM, our customer service expert within the Group, integrates diverse service channels through its AI customer service system and human-machine collaboration, to precisely deliver customer service solutions and integrate customer relationship management services. This effectively boosts customer loyalty to the brand. In 2024, our overall customer service satisfaction reached 95%, and nearly 80% of corporate clients renewed contracts with the Group. These efforts to enhance customer brand favorability and service experience are attributed to the following measures, which have steadily strengthened trust in the Gamania brand.

Leveraging AI technology and data analytics Enhancing project collaboration with corporate clients	Establishing diverse feedback mechanisms Implementing quality monitoring and regulatory compliance	Executing innovative strategies to build brand trust Effectively enhancing user retention and engagement
We continuously strengthen the application of AI customer service technology by utilizing semantic understanding models and conversation history data analysis to support project collaboration with corporate clients. ✦ Our AI system instantly identifies corporate clients' needs and automatically routes them to specialized teams, thus shortening response times and improving case handling efficiency. ✦ We have implemented customer journey analysis and service evaluation dashboards, to help clients monitor customer service performance and user feedback, thereby increasing project collaboration retention and decision-making support.	To ensure service quality and regulatory compliance, we continually enhance diverse feedback channels: ✦ We conduct online satisfaction surveys, regular interviews, post-customer service feedback tracking, third-party spot checks, and institutional clients' operational performance reporting mechanisms. All feedback is subject to root cause analysis, categorized, and archived, then incorporated into quarterly quality improvement plans to ensure timely issue tracking and closure. ✦ Our customer service operational processes is fully subject to service guidelines set by competent authorities.	We actively promote a customer service strategy centered on "human-machine collaboration and experience orientation": ✦ We introduce an "AI + human collaboration model" to achieve both rapid inquiry and people-centered responses. ✦ We establish dedicated service contact points for institutional clients and regular operational reporting mechanisms to improve communication efficiency and trust. ✦ We implement tiered customer management and VIP care processes. ✦ We integrate social media customer service and real-time interaction platforms to expand user touchpoints and improve response speed.

Customer Complaint Mechanism

Gamania has established a comprehensive multi-channel service system, including customer service hotlines, online customer service, email, and message boards. When a customer raises an objection or complaint, frontline personnel immediately record and submit it to the relevant department for investigation and handling. In principle, we initiate the response process within one working day and provide a reply and explanation within three to five working days, depending on the complexity of the individual case. All cases are recorded and incorporated into our quarterly quality monitoring and improvement mechanism. If customers remain unsatisfied with the resolution, they can also file a formal complaint through competent authorities or third-party organizations. The Company has a dedicated contact point to coordinate handling and complete replies and explanations within 15 days, to ensure procedural efficiency and compliant responses.

In 2024, the Company maintained a 100% on-time resolution rate within 15 days for complaint cases filed with competent authorities. Furthermore, thanks to the implementation of AI customer service, the overall number of complaints decreased by approximately 21% year-on-year, with a notable reduction in repetitive and unnecessary complaints. This indicates a significant improvement in our frontline service identification and response accuracy. And further reduces complaints arising from communication gaps and improves overall service consistency and customer trust.

2.4.2 PERSONAL DATA AND PRIVACY PROTECTION

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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. Furthermore, in response to the "Personal Data File Security Maintenance Management Regulations for Digital Economy-Related Industries" promulgated by the Ministry of Digital Affairs, the Company completed the amendments to its "Personal Data Protection Policy" and "Personal Data File Security Maintenance Plan" on January 12, 2024, setting higher standards for personal data protection.

Personal Data Protection Policy

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. In 2024, 100% of personal data was used for secondary purposes, primarily for subsequent online and offline events. Users can actively request to stop this use or make adjustments according to the platform's privacy policy. (In accordance with regulations, data obtained from operational activities will be stored for over five years, and any public data will be de-identified.) All data transmitted over the internet is encrypted to prevent illegal interception by third parties. Confidentiality clauses are included in collaboration agreements with consumers and suppliers to strictly prohibit the unauthorized provision, sale, exchange, or rental of data to other groups, individuals, private institutions, or for other uses. 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 2024, 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 & 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.

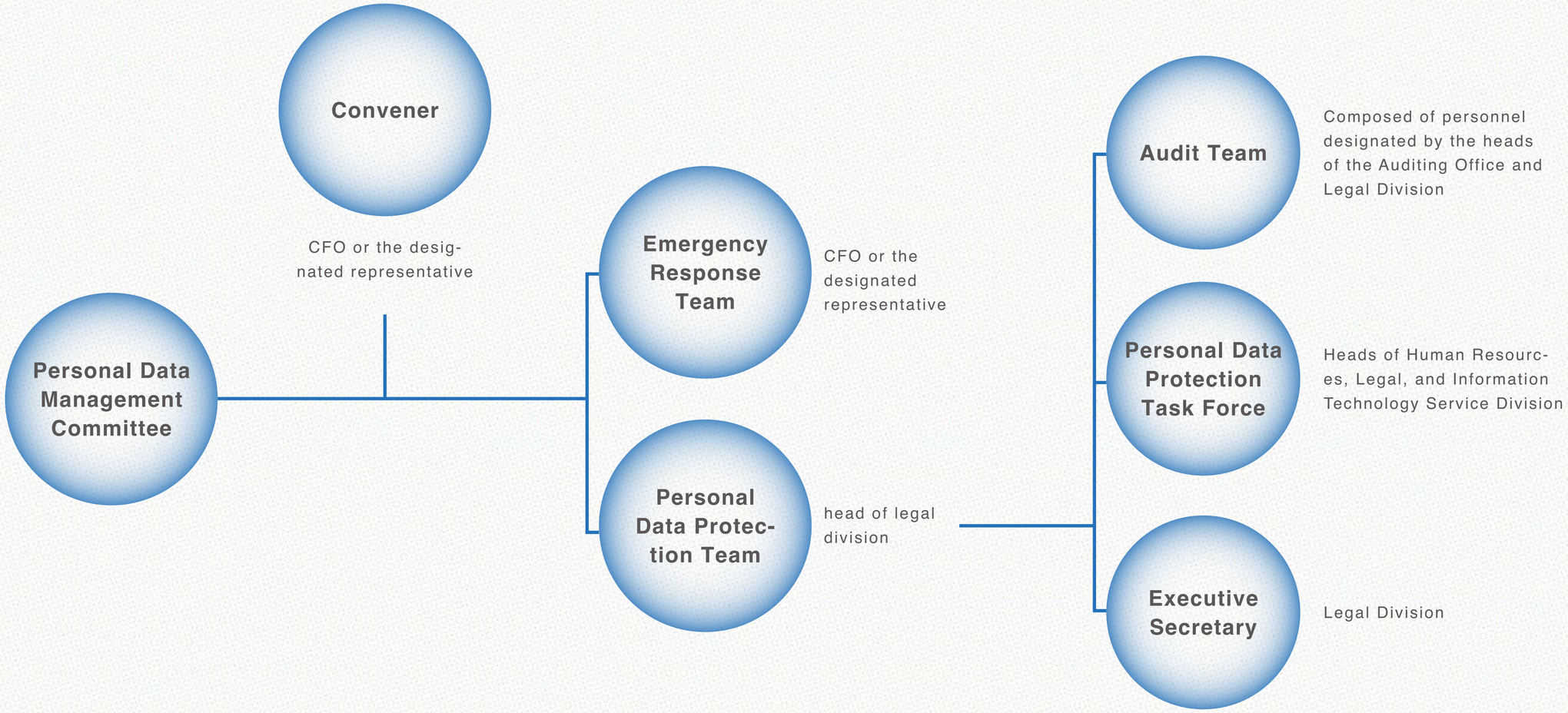
Personal Data Management Committee

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 Auditing 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.

Organizational Structure of Personal Data Management Committee



2.4.3 CUSTOMER SATISFACTION

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Customer Satisfaction Survey

Gamania places great importance on protecting consumers' rights and maintains close communication and interaction with consumers to safeguard their rights. Gamania's customer service primarily focuses on its online and mobile games. In 2024, the service volume exceeded 230,000 cases. Up to 93.7% of these cases were resolved on the first response, and the service quality inspection accuracy rate was over 99.4%. To continuously improve service quality, in 2024, the Company focused on two core indicators: "first response resolution rate" and "service accuracy rate." This involved a comprehensive strengthening of customer service operating standards and process monitoring. By implementing an automated routing system, enhancing the front-line knowledge base, and providing training on response scripts, the Company effectively improved the customer service team's ability to solve problems on the first contact. Meanwhile, we conduct regular internal quality audits and spot checks of phone calls and written responses to ensure process compliance, consistent communication tone, and accurate information delivery.

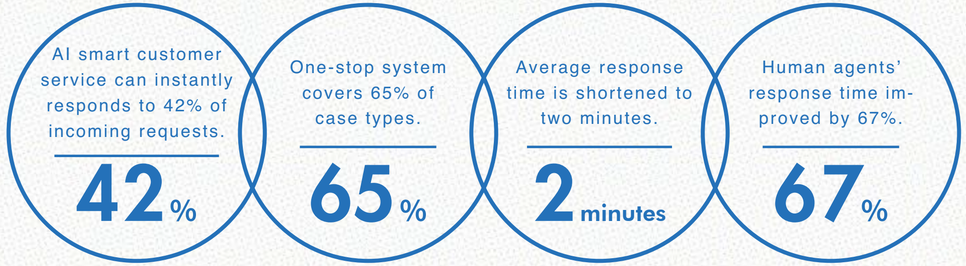
2024 Customer Service Highlights

Annual service volume	230,000 cases	Customer satisfaction	4.79 points
First response resolution rate	93.7%	Service quality inspection accuracy rate	99.4%

Notes: ❶ Customer satisfaction is measured on a 5-point scale.

❷ Service quality inspection accuracy rate refers to the percentage of correctly scored quality inspections conducted by a customer service center over a given period, based on a sample of total service interactions (such as inbound calls, online chats, or emails). 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.

In response to increasingly complex users' needs and high-frequency service demands, the Company has implemented data analysis and self-service modules to effectively enhance overall flexibility and operational resilience. Through big data analysis, the Company can instantly identify high-frequency issues and potential risk scenarios, to continuously optimize FAQs and chatbot language to improve the accuracy of automated responses. Additionally, we introduced a 24/7 AI-powered smart customer service system, which by the end of 2024 had achieved an instant response coverage of 42% of incoming requests, thus significantly increasing the automated handling rate. Also, we established a one-stop self-service form system with automated guidance and follow-up processes integrated, now covering 65% of case types, to effectively reduce back-and-forth communication and human workload. As a result of these measures, the average response time for major inquiries has been shortened to two minutes, and human agents' real-time response efficiency has improved by 67%. This not only reduces customers' waiting time but also reinforces Gamania's service resilience and quality.



▲ 2024 Customer Service Milestones

Customer Satisfaction Action Plan

For major complaints or cases with potential safety risks, the Company has an internal dedicated team that promptly initiates cross-departmental communication to ensure timely investigation and resolution. In 2024, a total of 596 letters were received from government agencies, of which 99 required a coordination meeting. All cases were handled in compliance with regulations, and complete responses were provided within 15 days, with a 100% on-time response rate. **In 2024, there were no major information security, privacy leakage, or government-monitored incidents, with the Company's corporate image and social trust maintained.**

The majority of Gamania's customer complaints are related to the game "MapleStory." The top three complaint types and their handling methods are as follows:

Main complaint type	Percentage	Handling method
Request to unlock a locked account	62%	Internal review is initiated. If a cheating behavior is verified, the account remains locked.
Request for compensation for a stolen account	9%	We offer a stolen item recovery service. In accordance with our standardized contract, we assist in tracing the flow of stolen in-game items. If game items are successfully recovered, they will be returned to the victim. However, if the stolen items cannot be recovered and the theft occurred because the user did not utilize the free security lock provided by the Company, we will not be held responsible for compensation. In such cases, the user should pursue legal action against the infringing party for damages.
Restriction on a high-risk account's top-up function	4%	In line with the government's fraud prevention measures, the use of top-up serial numbers is temporarily suspended for some consumers, who are guided to use other methods, such as credit card payments or ATM transfers.

Subsequent Action Plan

The Company places high importance on every user complaint received from a government agency and views it as an important opportunity to optimize services and improve systems. An analysis of the 2024 letters from government agencies shows that most cases involve players' personal behavior, information security risks, or abnormal operations. To strengthen customer trust and prevent potential disputes, the Company continues to promote multiple institutional and technological measures, including:

- Quarterly analysis of the types and root causes of government agency letters as a basis for product development and customer service process optimization.
- The creation of a "Dispute Case Response Procedure" where a cross-functional response team—comprising members from product development, operations, legal, and customer service—is formed to quickly and properly handle various disputes.
- Continuously strengthening the accuracy of AI customer service and the knowledge base to improve the first-contact resolution rate, thus reducing the likelihood of users resorting to external complaint channels.

Through this parallel system of institutional design and technological assistance, Gamania is committed to building a more robust service trust framework to fulfill its dual promise of enhancing customer satisfaction and social responsibility.

CHAPTER 3

3.1 Response to climate change

3.2 Environmental management

3.3 Environmental symbiosis

PROMOTING ENVIRONMENTAL FRIENDLINESS

3.1

RESPONSE TO CLIMATE CHANGE

3.1.1 Climate governance

3.1.2 Climate Risk Management

3.1.3 Climate strategy

3.1.4 Climate Metrics and Targets

3.1.1 CLIMATE GOVERNANCE

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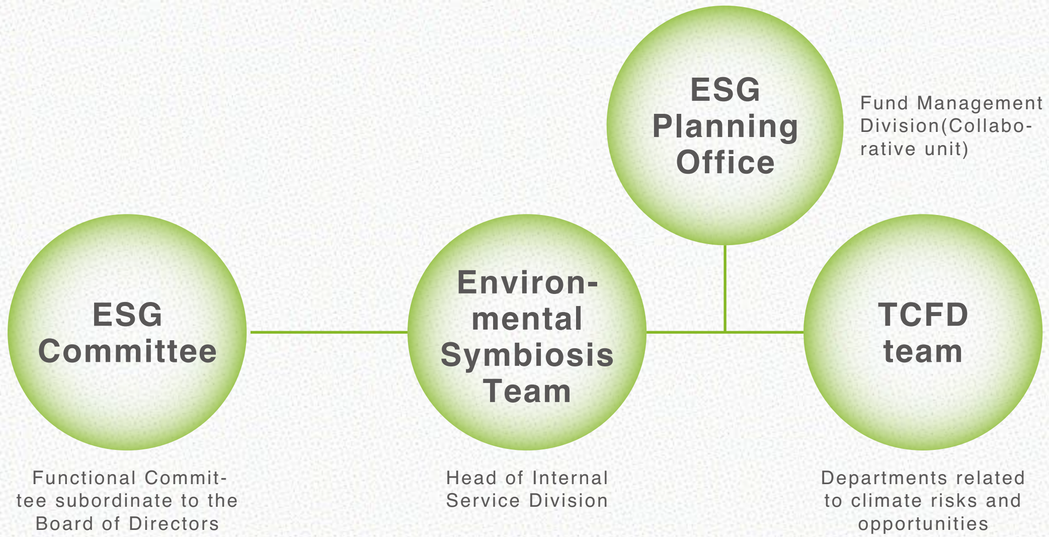
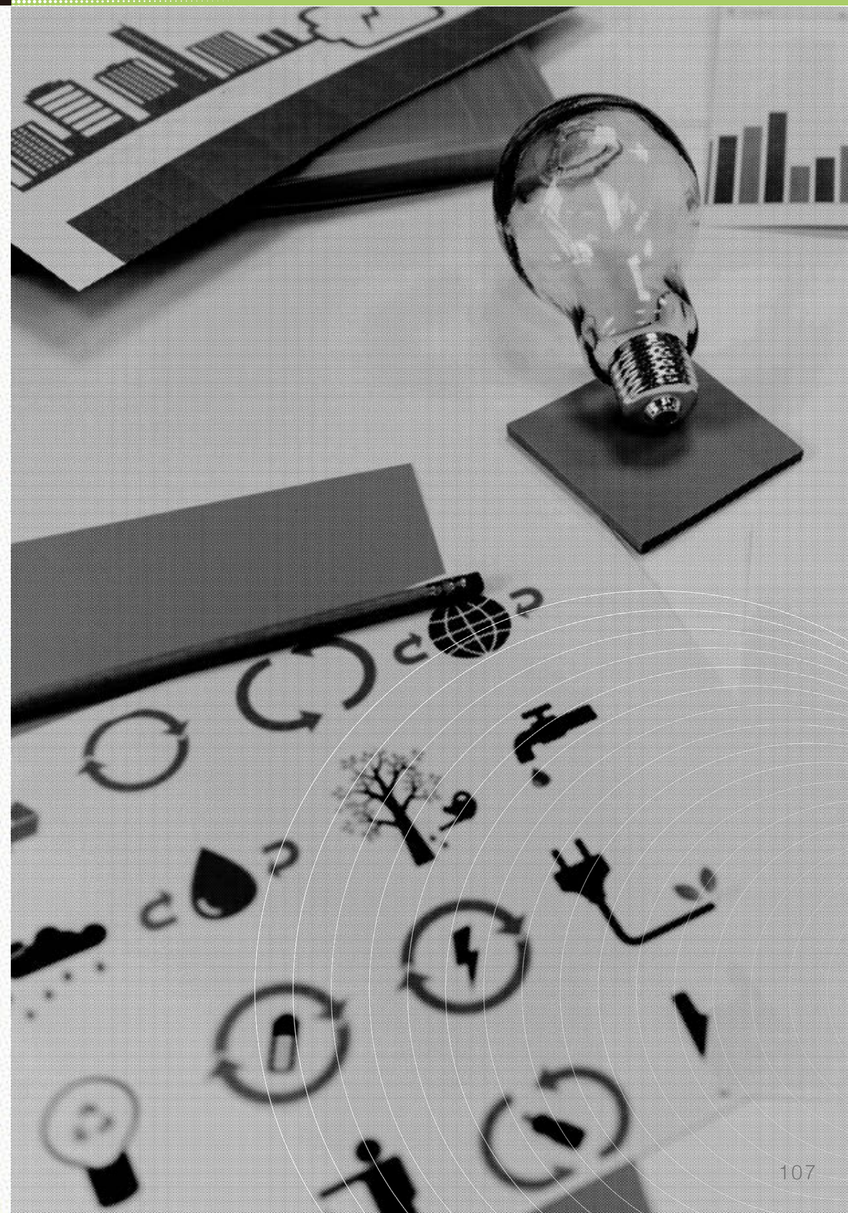
Climate governance structure

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.

Climate Governance Framework Chart





3.1.2 CLIMATE RISK MANAGEMENT

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Climate Risk Identification and Assessment Process

1 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.

2 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.

3 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.

4 Confirmation and reporting

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.

5 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.

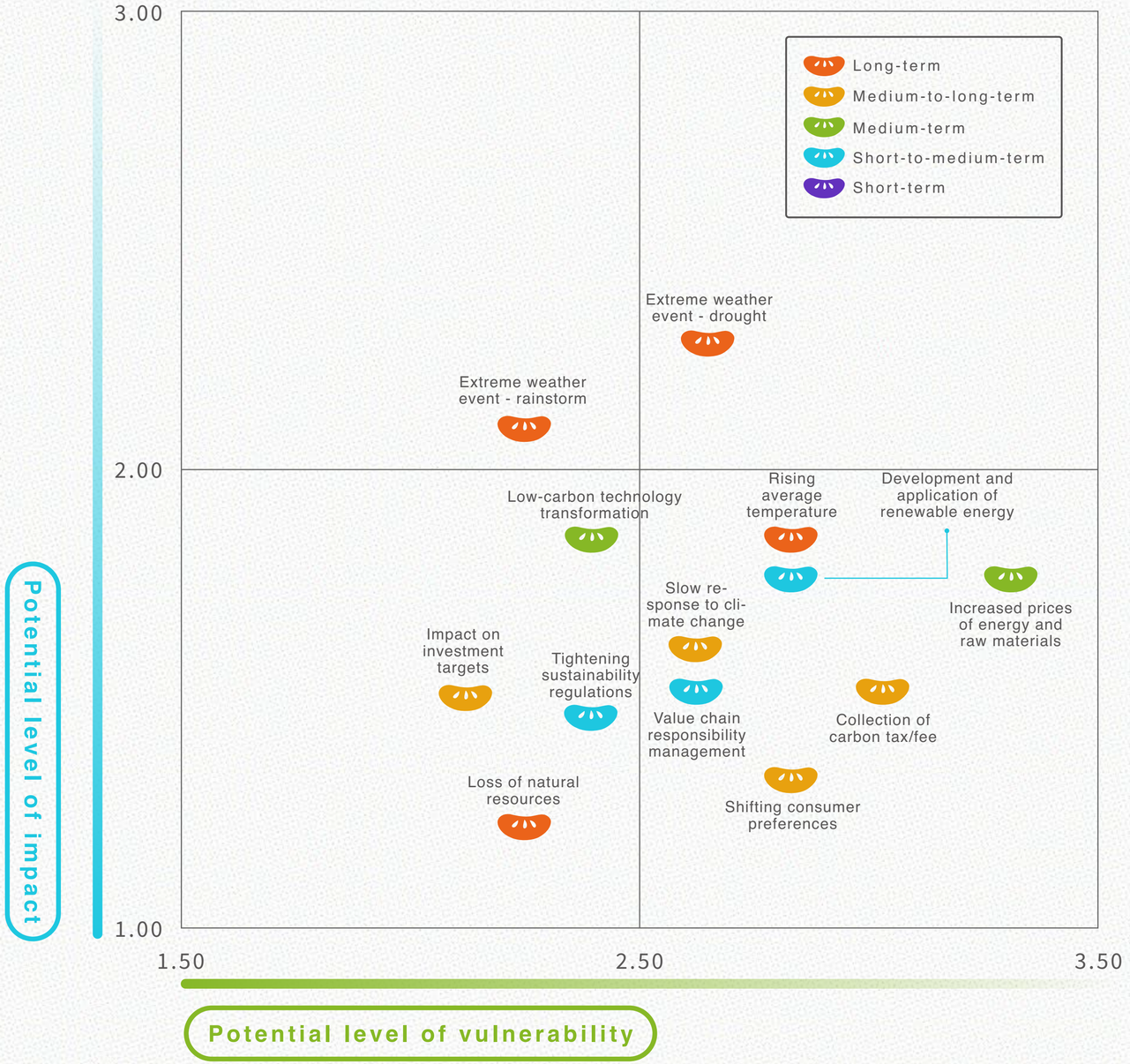
After assessing and prioritizing the materiality of risk hazards, the Company considers whether to integrate them into its group-wide risk management system to prepare for and take various response measures. According to the climate risk inventory results of this year, Gamania is in an industry with low climate risk. Thus, this has not been included in the Company's major risk management measures for the time being.

List of climate risks

Type	Climate-related 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
Acute risk	Extreme weather event - drought
	Extreme weather event - rainstorm
Chronic risk	Rising average temperature
	Loss of natural resources

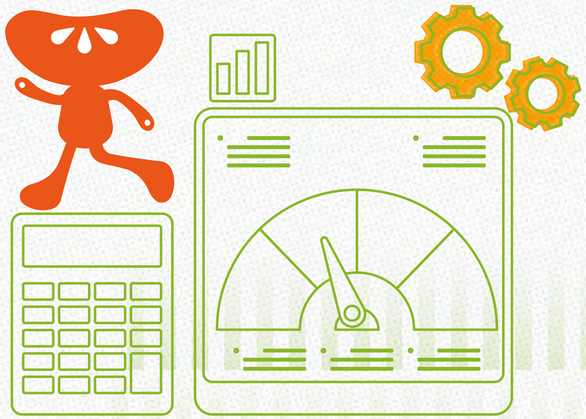
Time of risk occurrence

Climate risk matrix



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. This strengthens the Company's focus and management of climate change. The 2024 assessment results showed that "environmental and climate change risk—transition" was a very low risk, while "business continuity risk" was a low risk.



3.1.3 CLIMATE STRATEGY

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Identification of Climate Risks and Opportunities

Description of management of key climate risk issues

Climate-related risks are determined through the matrix produced based on the product of "potential impact" and "potential vulnerability" through the above climate-related risk identification procedure; the results are divided into three risk levels: low, medium, and high. In 2024, 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 rising average temperatures). The potential financial impacts, countermeasures, and management plans for these key risks are detailed in the following table:

transition risks

- increased energy and raw material prices

physical risks

- extreme weather events—droughts
- rising average temperatures

Top Three Climate Risk Issues

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 parties and 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	The estimated financial impact is approximately NT$136,000 per year Accounting for approximately 0.001% of revenue Note: The financial impact in both the 2030 NZE and STEPS scenarios is not significant, so it is not disclosed.
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 effect. **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. ⓐ 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. ⓑ Replace old and energy-intensive air-conditioning equipment, and regularly clean and maintain them to improve operational efficiency. ⓒ Replace old light fixtures with high-efficiency LED lights and all office lighting with an LED lighting system, totaling 1,671 LED lights. ⓓ 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	The annual cost is approximately NT$2,294,000. Accounting for approximately 0.02% of revenue

Top Three Climate Risk Issues

<table>
<tr><th>Climate risk issue 2</th><th colspan="2">Extreme weather— drought (acute risk)</th></tr>
<tr><td>Estimated time of occurrence</td><td colspan="2">Long-term</td></tr>
<tr><td>Scope of impacts</td><td colspan="2">Upstream parties, own operations, and downstream parties</td></tr>
<tr><td>Risk impact</td><td colspan="2">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.</td></tr>
<tr><td>Risk and financial impact</td><td colspan="2">The estimated financial impact is approximately NT$77,516,000 per year
Accounting for approximately 0.7% of revenue
<table><tr><th>Scenario analysis</th><th>Financial impact for 2030</th><th>Percentage of revenue</th></tr><tr><td>SSP1-2.6</td><td>Approximately NT$78,291,000</td><td>Around 0.71% of revenue</td></tr><tr><td>SSP5-8.5</td><td>Approximately NT$79,066,000</td><td>Around 0.71% of revenue</td></tr></table></td></tr>
<tr><td>Response strategies</td><td>1 Improve the ability to resist natural disasters
Strengthen the building structure and add contingency measures in response to disasters to maintain the effectiveness of business continuity plan. 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 sensor faucets in washbasins, continues to promote water conservation, and actively plans more comprehensive water resource management policies to reduce water usage.</td><td>3 Energy saving measures
Same as the description of Risk 1.

4 Supply chain resilience
Gamania has established a supplier management policy, evaluates and selects suitable partners according to the policy. In the future, climate risk issues will gradually be incorporated to identify high climate risk suppliers for strengthened management and guidance 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 power backup equipment at all our operational sites.

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.</td></tr>
<tr><td>Response strategies Financial impact</td><td colspan="2">The estimated annual cost for these responsive measures is approximately NT$19,127,000, which is around 0.17%</td></tr>
</table>

Top Three Climate Risk Issues

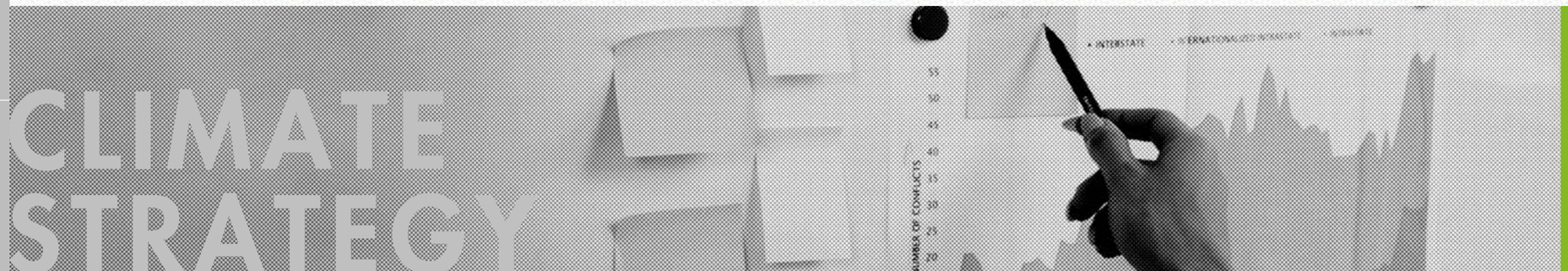
Climate risk issue 3	Average rise in temperature (chronic risk)
Estimated time of occurrence	Long-term
Scope of impacts	Upstream parties, own operations, and downstream parties
Risk impact	Based on TCCIP's estimates and applying the IPCC AR6 warming scenarios of 1.5°C to 4°C in Taiwan, it is expected that sea levels around Taiwan's coastal areas will rise by 0.5 to 1.2 meters. This will also bring longer drought seasons and more prolonged extreme heat and could lead to business disruptions, supply chain disruptions, and increased operational costs from equipment maintenance and energy use, or decreased production capacity, thus causing the following impacts: ✦ The physical condition of employees has a negative impact, resulting in a decrease in work efficiency or an increase in turnover rate, and higher labor costs for Gamania. ✦ Due to more frequent use of air conditioning in server rooms, there will be increased electricity consumption, leading to energy shortages and posing risks to all business developments. This will also drive Gamania to incur higher costs to transform its overall business strategy.
Risk and financial impact	The estimated financial impact is approximately NT$22,168,000 per year Accounting for approximately 0.2% of revenue Note: This financial impact amount is calculated based on a half-day operational disruption due to energy shortages.
Response strategies	As the root cause is the same, the response strategy is identical to that for Risk 2.
Response strategies Financial impact	The annual cost is approximately NT$786,000. Accounting for approximately 0.01% of revenue

Scenario analysis	Financial impact for 2030	Percentage of revenue
SSP1-2.6	Approximately NT$25,049,000	Around 0.23% of revenue
SSP5-8.5	Approximately NT$25,714,000	Around 0.23% of revenue

Description of management of climate opportunity issues

In 2024, Gamania considered its industry characteristics and industry benchmarks, and established a list of climate-related opportunities. The TCFD team evaluated and confirmed that these opportunities align with Gamania's business philosophy and strategic direction. The team identified potential climate opportunities and business prospects under the low-carbon transition trend, including resource efficiency, products and services, and green procurement/supply chains. We have further formulated internal strategies and goals, and management and action plans, as described in the following table:

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 estimated financial impact is approximately NT$10,946,000 per year Accounting for approximately 0.1% of revenue
Management strategies	1 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. 2 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. 3 Initiatives for paperless operations and cloud compression, such as utilizing cloud storage and replacing traditional whiteboards with digital meetings, sticky notes, and other alternatives. 4 Production of environmental awareness videos to raise employees' awareness of energy conservation. 5 The Company is researching low-carbon, environmentally friendly materials for its brand ambassador, "Good Time Man". 6 Water-saving measures continue to be implemented, and water efficiency is being improved. 7 Gamania purchased enough renewable energy certificates (RECs) (a total of 2,064 RECs purchased in 2024) and plans to sign power wheeling contracts with renewable energy providers to gradually increase its use of green electricity.
Response strategies Financial impact	The annual management cost is approximately NT$4,567,000. Accounting for approximately 0.04% of revenue

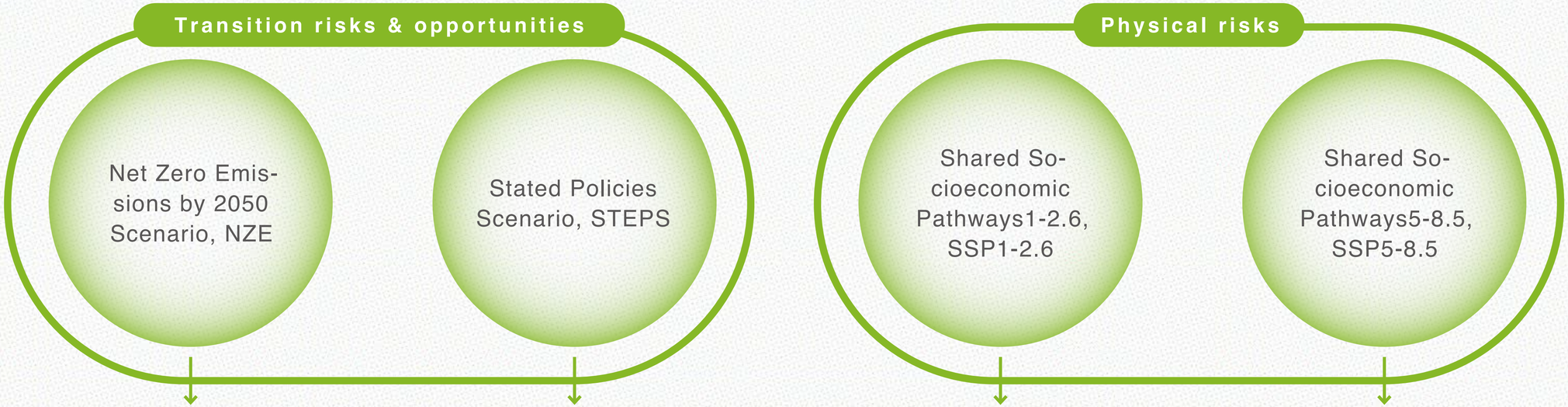


Climate Opportunity 2	Products and services
Impact	Gamania leverages digital network technologies and incorporates AI and big data to innovate products and services, effectively integrating group synergies, increasing operational efficiency, enhancing service experiences, gaining consumer approval, and 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 estimated financial impact is approximately NT$971,619,000 per year Accounting for approximately 8.77% 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 WeMB 3D digital avatar visualization platform integrates cloud, information security, energy and environmental control systems. In 2024, it further assisted customers in including the ESG KPI tracked to effectively assist corporate transformation. So far, the sales exceeded $50 million, with the introduction by over ten indicator customers, including governmental agencies. 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	The annual management cost is approximately NT$1,015,936,000. Accounting for approximately 9.17% 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 estimated financial impact is approximately NT$509,000 per year Accounting for approximately 0.005% of revenue
Management strategies	1 In 2024, the green procurement amount for the procurement of eco-friendly products with the environmental label was $11.58 million; together with the implementation expenses for environmental projects, the accumulated expenses were approximately $12.72 million in total. 2 The Gamania's headquarters building replaced old lamps by purchasing high-efficiency and energy-saving LED lights for full replacement. 3 We received the "Buying Power Service Procurement Award" from the Small and Medium Enterprise Administration of the Ministry of Economic Affairs again in 2024, achieving responsible consumption and production while facilitating innovative collaboration between businesses and social innovation organizations. 4 The Company is continuously strengthening supplier sustainability management by establishing the "Supplier Management Policy" to continue to require independent management of new suppliers, and updated its "Supplier's Corporate Social Responsibility Statement" in 2024, asking both new and old suppliers to sign it. 5 The Company continues to obtain various environmental certifications, such as environmental labels, energy-saving labels, and PEFC certification.
Response strategies Financial impact	The annual management cost is approximately NT$11,694,000. Accounting for approximately 0.106% of revenue

Climate Change Scenario Analysis

Gamania adopts different climate scenarios to identify potential impacts of climate-related risks and opportunities on its business and to formulate comprehensive response strategies. The climate scenarios used are from the World Energy Outlook report published by the International Energy Agency (IEA) and the Sixth Assessment Report published by the Intergovernmental Panel on Climate Change (IPCC).



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.

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.

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.

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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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 been conducting greenhouse gas inventories in accordance with the ISO 14064 standard, which have been verified. In 2023, Gamania Group announced the "Net Zero Declaration," giving a commitment that it will achieve net zero carbon emissions by 2050 and set relevant indicators for follow-ups. In terms of electricity consumption, In 2024, the per capita electricity consumption decreased by 313 kWh compared to the full year of 2023, representing a reduction of approximately 4.87%, which exceeds the annual target of a 1% reduction in per capita electricity consumption.

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

Note: Gamania's greenhouse gas inventory baseline year is 2022.

GHG Emission Volume

Unit: Metric tons of CO_2e

Category	2021	2022 (Baseline year)	2023	2024	Target for 2024
Category I	24.276	45.882	193.463	257.354	
Category II — Location-based	5,777.431	5,267.656	4,104.86	3,655.925	Target achieved! A 30.60% reduction in Scope 2 from the baseline year(6%/year).
Category II — Market-based	5,771.431	5,267.656	4,104.86	3,655.925	—
Category III	399.910	818.830	613.291	817.345	—
Category IV	2118.895	1,929.418	1,829.335	1,505.445	—
Category V	NA	792.965	1,257.437	1,485.183	—
Total greenhouse gas emissions	8,320.512	8,854.751	7,998.386	7,721.252	

Notes:
1. Category I increased this year. Previously, R22 refrigerant was not included in the inventory calculation because it is a substance controlled under the Montreal Protocol. However, as ISO 14064-1 does not explicitly exclude substances controlled under the Montreal Protocol and states that "...other appropriate greenhouse gas groups shall be quantified separately," R22 refrigerant has been included in this inventory calculation. Additionally, R600a refrigerant has also been included in this inventory calculation due to the availability of a credible Global Warming Potential (GWP) value.
2. Category III includes upstream (downstream) transportation, employee commuting, and business travel.
3. Category IV includes emissions from the products purchased by the Company, capital goods, disposal of solid and liquid waste, and the use of other services.
4. Category V includes emissions from downstream leased assets.
5. Based on the significance, this inventory excludes emissions from visitor transportation, upstream leased assets, product use, final product disposal, franchise, and investments.
6. The electricity emission factors are based on the figures published by the Bureau of Energy, which were 0.502, 0.509, 0.495, and 0.474 (kg/kWh), respectively from 2021 to 2024. The 2024 factor for Hong Kong was 0.540 (kg/kWh).
7. 2021-2024 data coverage rate is 100%, calculated based on the operating income. The 2024 data additionally includes Gamania Hong Kong.

In Gamania's 2023 greenhouse gas inventory, the 918,999 kWh of green electricity provided by Taipower was not deducted from the total electricity consumption. After recalculation, the total electricity consumption has decreased. Therefore, this year's report explains the reason for this information restatement and provides a data comparison. This data correction will not impact Gamania's greenhouse gas reduction targets.

Unit: Metric tons of CO_2e

Item	2023 Incorrect Data	2023 Corrected Data
Category II—Location-based	4,559.764	4,104.860
Category II—Market-based	4,559.764	4,104.860
Category IV	1,918.753	1,829.335
Total greenhouse gas emissions	8,542.709	7,998.386
Purchased electricity—Non-renewable (kWh)	9,211,644	8,292,645

ENVIRONMENTAL MANAGEMENT

3.2

3.2.1 Environmental sustainability
3.2.2 Energy and resource management

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SUSTAINABILITY
REPORT

(2024)

3.2.1 ENVIRONMENTAL SUSTAINABILITY

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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.

In 2023, Gamania produced educational training videos on the topic of "Promoting Environmental Friendliness" for the Group's sustainability blueprint, with the content covering energy conservation and carbon reduction, water resources, waste management, and environmental regulations. The videos have been made available on Gamania's E-learning website for online viewing at any time. In 2024, we further integrated the Environmental Sustainability chapter into the Group's mandatory ESG courses. We also promoted this through company-wide emails to deepen employees' understanding of and consensus on the environmental initiatives recognized by Gamania.

Energy management system

Gamania does not generate hazardous waste or air pollution in its business activities. However, the IT data centers still use great amount of power to operate . Therefore, Gamania's headquarters has an energy monitoring and management system that operates in three aspects: design, operation, and energy-saving analysis. Through complete and digitalized monitoring, the system performs detailed diagnosis of the building's energy consumption, analyzes the data gathered and compares it to the database to identify problems. These findings allow energy conservation measures to be devised and root causes to be traced for adjustments and improvements. This energy management and monitoring system monitors and senses the indoor air quality, temperature and humidity at the same time, helping maintain good air quality or remind employees to take timely responses.

In 2024, we introduced an Energy Use Intensity (EUI) metric for the environmental control system to precisely analyze the electricity efficiency of each floor. This data is presented in visual charts to provide clear information on electricity consumption per floor area, which enables precise energy saving. After the system upgrade, there was a significant improvement in energy and carbon emission monitoring, data analysis, and performance analysis. The system now includes multi-point and single-point multi-period curve query functions, allowing for more precise monitoring of UPS systems, generator fuel levels, and fire pump operation status. It also provides enhanced visualization of air conditioning information to accurately pinpoint malfunction times and allows for flexible temperature range settings in the backend system, to effectively identify electricity consumption per floor area.

To achieve digital transformation based on an ideal monitoring environment where management blind spots are avoided, Gamania CloudForce, as an agent for the 3D digital twin visualization platform of WeMB, has integrated corporate IT&O with different systems, including access control, CCTV, cloud system, information security system, and environmental control system, directly staying on top of the monitoring status with digital twin technology to detect events in real-time. Currently, this technology is used in both the headquarters building in Neihu and the data center in Zhonghe to control the Group's application of energy and resources by means of smart buildings and smart data centers, and to effectively manage energy hot spots, such as adjusting air conditioning use and troubleshooting.

Low-Carbon Data Centers

The total electricity consumption of Gamania Group's data centers accounts for approximately 50.8% of the overall operational electricity consumption and 48.8% of the overall carbon emissions (including Scopes 1, 2, and 3). Thus, data centers were the largest energy consumer among all of Gamania's operating locations and facilities. The energy consumption of self-owned and leased data centers has gradually increased mainly due to the AI carrying capacity, digital transformation, and operational improvement. To achieve the 2030 carbon reduction target, in addition to increasing the amount of purchased green power year by year, the self-owned data centers stabilize energy consumption by introducing cloud technology, discarding old servers, and adopting smart data center real-time monitoring equipment, and have hot and cold aisles for racks so that the malfunctioning of air conditioners due to mixed air can be avoided. In 2024, the Company's self-owned data centers reduced their electricity usage by 1.6 million kWh, leading to a 50.4% reduction in carbon emissions compared to the previous year. The average PUE of the self-owned data centers reached 1.81. For the leased data centers, we also evaluate the data center space configuration provided by the ISPs, including comprehensive electricity, air conditioning, fire protection, security, environmental control system, and the use of renewable energy. With these data centers all in line with Gamania's philosophy of environmental friendliness, we work towards the goal of net zero emissions together with the operators.

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**
  assisted the Group in decommissioning 504 server units.
- **Virtualization cloud technology**
- **Public cloud agent service**
- **Use of renewable energy (green electricity)**
  The Company transferred its physical servers in Taiwan to a third-party data center in 2024, reducing the usage area and making regional
- **Encouragement for operators' cloud migration**

Energy saving performance in 2024

The electricity consumption of self-owned data centers decreased by **1.6 million kWh**

with carbon emissions fell by about **50.4%** compared to the previous year.

PUE of self-owned data centers **1.81**

PUE of leased data centers **1.65**

Continuous optimization of electricity use in data centers, and lower PUE.

The renewable energy used by data centers totaled **1175.75 MWh**

accounting for **14.8%** of the total energy consumption of data centers.

Target achieved!

renewable energy use in

[2024]	[2025]
10%	15%

Notes: ❶ The data in this table covers all of Gamania CloudForce's data centers.
❷ Carbon reduction is calculated based on the 2024 electricity emission factor = 0.474 kg CO_2e/kWh.

3.2.2 ENERGY AND RESOURCE MANAGEMENT

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Energy management

Gamania continues to strengthen its energy management by closely monitoring energy consumption. In terms of electricity consumption, with energy efficiency improvement as the goal and environmental protection and energy conservation as the priority, the Company increases the awareness of energy conservation through building re-planning and renovation as well as continuous outreach activities for employees last year. In addition, this year, old lamps were replaced with high-performance LED lights. Per capita electricity consumption decreased by 313 kWh, a 4.87% reduction from 2023. Greenhouse gas emissions (Scope 2) decreased by 30.60% compared to the 2022 baseline year, which is well above the 6% reduction target per year.

Energy	Unit	2021	2022 (Baseline year)	2023	2024	Target for 2024
Gas	m^3	1,008	1,880	-	-	
Natural gas	kWh	-	-	1,831	0	
	GJ	-	-	61.29	-	
Liquefied petroleum gas	L	-	-	1,581.66	16,703.09	
	GJ	-	-	43.91	464.00	
Diesel	L	-	-	731.29	846.88	
	GJ	-	-	25.70	27.66	
Purchased electricity-non-renewable	kWh	11,508,827	10,349,029	8,292,645	7,680,771	
	GJ	41,411.52	37,238.29	29,853.52	27,655.75	
Purchased electricity-renewable	kWh	0	0	1,331,232	2,011,901	
	GJ	-	-	4,790.09	7,244.15	

Target achieved!

A 4.87% reduction in Scope 2 from the baseline year(6%/year).

Note: ❶ In 2024, the disclosure of natural gas was adjusted to uniformly reflect liquefied petroleum gas (LPG) consumption.
❷ The conversion factors are based on the "Heat Content of Energy products" announced by the Energy Administration, Ministry of Economic Affairs, and the "Greenhouse Gas Emission Factors" announced on February 5, 2024.
❸ In 2024, our calculation includes HK Office. The Data coverage is 100%, calculated based on operating revenue.

Total Non-Renewable / Renewable Energy Consumption in 2024

Total non-renewable energy consumption	GJ	28,147.41	79.53%
Total renewable energy consumption	GJ	7,244.15	20.47%
Total energy consumption	GJ	35,391.56	100%

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 our overall water consumption is relatively limited, we still adhere to sustainability principles by regularly evaluating water usage across all facilities. This helps us identify major water sources and formulate relevant water-saving measures. The employee cafeteria accounts for the largest portion of our water usage. To address this, we are actively evaluating and implementing water-saving equipment and standardizing operations like dishwashing to progressively control Gamania's water resource usage. Furthermore, we do not engage in process or industrial water use. The wastewater we generate primarily comes from daily activities. Our employee cafeteria is equipped with a wastewater treatment facility that properly treats and improves water quality before discharge. We also conduct regular cleaning of kitchen grease traps to prevent oil contamination from entering public drainage systems, to continuously improve overall wastewater quality.

For other water-saving initiatives, we have introduced two atmospheric water generators that could capture and filter moisture in the air and turn it into potable water to reduce water consumption. In 2024, the Company also continued to increase employees' awareness of water conservation and frame water resource management policies in a more comprehensive manner to further reduce water consumption. Hence, per capita water consumption in 2024 dropped by 1.51 m^3 compared to 2023.

Energy	Unit	2021	2022	2023	2024
Tap water consumption	megaliters	16.01	27.98	23.00	20.50

Note: ❶ Tap water usage data is sourced from the Taipei Water Department. All sources are freshwater (total dissolved solids ≤ 1,000 mg/L) and, according to the assessment based on WRI tools, not in regions with high water stress.
❷ Data coverage is 100%, calculated based on operating revenue.

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 2024, approximately 35.17 tons of resource recycling waste and 42.99 tons of domestic garbage were generated; the total generated waste was approximately 78.16 tons, which is 2.94% less than the total weight of waste in the previous year. 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.

Unit:Ton

Waste category		2021	2022	2023	2024
Domestic garbage (processed via incineration with energy recovery)		53.52	56.58	51.05	42.99
Resource recycling waste	Kitchen waste	5.71	12.28	14.26	19.57
	Paper	9.71	12.49	11.11	11.81
	Aluminum	0.09	0.13	0.15	0.19
	Iron	0.86	1.38	1.39	1.39
	PET bottle	1.63	2.14	2.53	2.16
	Waste electronic products (batteries)	0.03	0.07	0.04	0.05
	Subtotal	18.03	28.49	29.48	35.17
Total		71.55	85.07	80.53	78.16

Note: ❶ The source of clearing data is the clearing records of outsourced waste clearing manufacturers.
❷ Data coverage is 100%, calculated based on operating revenue.

BOTTLE MAN
MS BATTERY

2024 Waste Reduction Measures and Outcomes

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.
- Employees can **accumulate recycling points** to redeem eco-friendly products.
- **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.
- **Promotional videos on waste sorting** are produced and disseminated to employees through training.
- Setting up a **plastic bag recycling area** at pantries for clean plastic bags to be reused.

Waste reduction results in 2024

Domestic garbage decreased by **8.06 tons** compared to last year.

Resource recycling waste increased by **5.69 tons** compared to last year.

The garbage generation per person decreased by **5.3 kgs**

Target

Adoption of renewable energy and environmentally friendly recycled or low-carbon materials; promotion and fulfillment of the Group's philosophy of environmental symbiosis.

Pollution prevention

Gamania does not generate exhaust or other harmful pollutants given the nature of its business activities, so no water treatment or pollution control facilities are needed. However, we perform regular maintenance of pollution control equipment every year. The pollution prevention projects include the cleaning of water treatment pool, grease trap and drainage pipe, fume exhaust system, and air quality management, for Gama Island (the employee cafeteria). The Company spent nearly NT$370,000 in 2024 to maintain pollution prevention equipment.

Pollution Control Equipment Execution Frequency and Operating Costs

Pollution prevention equipment/project	2024 Execution frequency	Operating and maintenance costs in 2024
Water treatment pool cleaning	Once per quarter (4 times in total)	NTD 148,000
Grease trap cleaning	Once per quarter (4 times in total)	NTD 16,800
Drainage pipe cleaning	Twice a month (24 times in total)	NTD 201,600

3.3

ENVIRONMENTAL SYMBIOSIS

3.3.1 Sustainable procurement

3.3.2 Environmental symbiosis actions

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3.3.1 SUSTAINABLE PROCUREMENT

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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 the first quarter of 2025, we sent the commitment to 99 suppliers for signature, and 97% of them have already signed it.

Sustainable procurement - 2024

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. In 2024, the Company was awarded the "2024 Buying Power Service Procurement Award" by the Small and Medium Enterprise Administration of the Ministry of Economic Affairs. This award encourages central and local government agencies, state-owned enterprises, and private enterprises and organizations to take the lead in purchasing products or services from social innovation organizations, assist social innovation organizations in obtaining resources and exploring market opportunities, practice responsible consumption and production, and promote innovative cooperation between businesses and social innovation organizations.

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.

100%
local procurement

Our green procurement amount reached
NT$11.58 million

We have adjusted the Supplier CSR Commitment to include
human rights policy

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 2024, a total of 10 suppliers underwent risk assessment, accounting for 10.2% 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.

The supplier evaluation items include quality, timeliness, services, price, etc. Starting in 2023, ESG implementation was additionally included as a standard for bonus points. The above items must be clearly recorded in the evaluation form, and the evaluation results shall be determined by the department head.

Evaluation results

Actively cooperative	5 points
Worthy of closer interaction	4.9~4 points
Cooperation to be maintained	3.9~3 points
To be individually evaluated	2.9~2 points
Cooperation to be terminated	1.9~0 points

If a supplier has been evaluated as "to be individually evaluated" (less than 3 points) for two consecutive years, we will discontinue our partnership with that supplier .

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

When a supplier's quality has been abnormal for many times and made the Company suffer losses, while the supplier has no intention to improve or has been listed as a suspended/ terminated supplier, business dealings therewith shall be suspended. If the business relationship therewith still needs to be maintained for special reasons, the consent of the relevant responsible head is required. If the supplier is unique or irreplaceable, we will pay closer attention to their improvement efforts while actively seeking alternative suppliers.

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.

3.3.2 ENVIRONMENTAL SYMBIOSIS ACTIONS

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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, fronted service, meal contents, etc. to listen to employees' voices. In 2024, the overall satisfaction rate reached 83.77%, an increase of 1.34 percentage points compared to 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.

Comprehensive Greening

In response to the ESG trend, Gama Island has eliminated the use of disposable tableware since 2018, and has hired professional cleaners that wash the tableware with good efficiency to save dishwashing detergent and water resources. On average, this eliminates approximately 340,000 single-use tableware items per year. Meanwhile, Gama Island provides no takeout services, fully adopts an electronic checkout system, and implements strict control over waste management.

Green Accolades

In 2023, Gama Island was recognized in the 3rd Green Dining Annual Awards Ceremony, the most iconic green restaurant evaluation in Taiwan co-sponsored by Taipei Cultural Exploration Association and Green Dining Guide. Gamania won the 3rd "Corporate Pioneer in Green Dining" in the corporate category. In 2024, we even won the "Eco-friendly Restaurant" certification of the Ministry of Environment, Executive Yuan for our efforts in reducing waste from the source (not providing disposable tableware), using local ingredients (preferentially using domestically produced ingredients), and implementing food appreciation ordering (providing a meal portion adjustment service). In recent years, numerous companies with employee cafeterias have visited to learn from and emulate our cafeteria's practices. We are also determined to build a platform for sharing catering resources in Taiwan to exert our influence in depth.

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.

Green ambassadors

Gamania is a comprehensive technology business that does not self-produce any physical products. However, for festivals, we make our own "Good Time Man" (formerly "Q Brick") and send them to external partners as thank-you gifts that represent us and symbolize the friendship and maintain our sustainable 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 2024, 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 2024, a total of 3,266 recycled logistics bags were used, and 1,065 recycled logistics bags were recycled. The average recycling rate reached approximately 32%.

Good Time Man's green Initiatives 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.

Environmental action project

Project	Content	2024 Outcomes
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.	The shuttle bus service has served **23,239 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 free market every six months, while donating the remaining resources to vulnerable groups and institutions in remote areas.	**A total of 4,651 items of resources were raised**, 3,052 items were recycled in the waste free market with an item recycling rate of around 66%, and 1,599 items were donated to disadvantaged groups and institutions in remote areas.
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.	**A total of 137 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. On the day of the event, no single-use tableware is used. All meals and drinks are served using reusable containers from a rental service, and employees are encouraged to bring their own water bottles, with drinking water provided.	There were **973 participants** for the Gamania Family Day held at Puxin Ranch. Key environmental highlights included: ✦ Partnership with ZERO CUP for free use of eco-friendly tableware: 1200 PP square boxes, 500 PP antibacterial forks, and 500 PP antibacterial reusable cups were rented. ✦ Collaboration with My Hong Te and ZeroCup to provide barrel water, leading to a reduction of 750 PET bottles and a **total carbon reduction of 114.75 kg, equivalent to the annual carbon absorption of 9.56 trees.** (Data provided by My Hong Te.) ✦ Payments were made using Gamania Pay.

◀ Container rental service on Gamania Family Day.

Environmental action project

Project	Content	2024 Outcomes
Container rental service	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.	There were **945 participants** for Gamania's Mid-Autumn Festival party held at Queen Town. Key environmental highlights included: ✦ Partnership with ZERO CUP for free use of eco-friendly tableware: 1,100 reusable cups, 1,000 pairs of reusable chopsticks, and 1,350 reusable plates were rented. **The total carbon reduction was approximately 145 kg**. Calculation method: Earth Mission App.
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.	✦ We made **100% local procurement**, and selected products certified by **environmental protection labels, ISO or PEFC (Programme for the Endorsement of Forest Certification)** for sundry purchases. ✦ Donations were made to the **TAPA Dogs Protection Association, Taiwan Happy Animal Association, and Taiwan Animal Republic Care Association**.

◀ Container rental service at Mid-Autumn Festival party.

PROMOTING POSITIVE VALUE

4.1 Gamania family

4.2 Social inclusion

CHAPTER 4

EXPLORE THE
UNLIMITED POSSIBILITIES OF LIFE

4.1

GAMANIA FAMILY

4.1.1 Workforce structure

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

4.1.1 WORKFORCE STRUCTURE

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Workforce structure

With the diversification of Gamania's investments, as of December 31, 2024, Gamania employed a total of 1,022 workers in Taiwan, including 982 full-time staff and 40 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.

	Male		Female		Total
	Number of people	Percentage	Number of people	Percentage	
Permanent contract	508	49.71%	474	46.38%	96.09%
Temporary contract (contractual employment)	15	1.47%	25	2.44%	3.91%
Age 30 and below	133	13.01%	170	16.63%	29.64%
Age 31-50	357	34.93%	318	31.12%	66.05%
Age 51 and above	33	3.23%	11	1.08%	4.31%
Physical or mental disability	5	0.49%	2	0.20%	0.69%
Taiwanese Nationality	518	50.68%	497	48.63%	99.31%
Indigenous people	0	0.00%	1	0.10%	0.10%
Foreigner	5	0.49%	1	0.10%	0.59%
Manager	103	10.08%	76	7.44%	17.52%
Research and development	109	10.67%	52	5.08%	15.75%
Management and distribution	311	30.43%	371	36.30%	66.73%
Managerial grade	103	10.08%	76	7.43%	17.51%
Entry-level grade	420	41.10%	423	41.39%	82.49%

Notes: ❶ This chart has been prepared based on statistics of employees in Taiwan.
❷ Managerial role refers to manager grade and above.
❸ Compared to the previous year, the total number of employees in 2024 remained relatively stable.

Average Age and Seniority by Gender

Male	Average age	37.17
	Average years of service	5.25
Female	Average age	35.54
	Average years of service	5.24
Total	Average age	36.38
	Average years of service	5.25

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

Employee Skill/Job Function by Gender and Nationality Ratio

Nationality	Taiwan		China		South Korea		Hong Kong		The Philippines		Malaysia	
Gender	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Executive management	76.47%	23.53%	0	0	0	0	0	0	0	0	0	0
Non-executive management	54.94%	43.82%	0.62%	0	0.62%	0	0	0	0	0	0	0
Technicians	64.94%	33.92%	0	0	0	0	0.57%	0	0	0	0.57%	0
Other employees	50.11%	49.56%	0	0	0	0	0.11%	0	0.11%	0	0	0.11%

Notes: ❶ Executive management: Managers within two grades below the president, including the president and chief officers.
❷ Executive management: Managers within two grades below the president, including the president and chief officers.
❸ Technicians: IT personnel such as engineers.
❹ Other employees: Employees not classified as the categories above.
❺ The data of the table includes full-time, part-time, contracted and dispatched personnel.

Female Employee Composition

In 2024, Gamania Group continued to witness an increase in the proportion of female managers. The percentage of senior female managers increased from 22.22% to 23.53%. The percentage of junior female managers increased from 39.74% to 42.46%. This demonstrates the Group's commitment to fostering a more diverse and inclusive workplace.

Notes: ❶ In the statistics above, female senior managers refer to chief officers (within two grades below the president), while female entry-level managers and female for-profit department managers are of manager grade and above.
❷ For-profit departments refer to Gamania Taiwan, hidol, and other subsidiaries.

	2023	2024	Annual Change Rate
Female senior managers / Total senior managers	22.22%	23.53%	1.31%
Female entry-level managers / Total entry-level managers	39.74%	42.46%	2.72%
* Female for-profit department managers / Total for-profit department managers	36.28%	42.45%	6.17%

2024 Statistics on New Hires and Departures for Full-Time Employees

As of 2024, 346 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 25.6% in 2024, 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.

2024 new recruitment rate **25.6%**

Overview of new recruits	Male		Female	
	Number of people	New recruitment rate	Number of people	New recruitment rate
Age 30 and below	54	44.63%	73	47.10%
Age 31-50	64	18.08%	54	17.48%
Age 51 and above	5	15.15%	1	10.00%
Subtotal	123	24.21%	128	27.00%

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, 2024.

Healthy turnover rate

The digital technology industry has always maintained a certain level of turnover rate. The years of service of Gamania's employees are 5.25 years on average. The total turnover rate in 2024 was 23.12%, and it's slightly below the industry average. Gamania conducts exit interviews with departing employees as we believe that listening to employees' voices will help improve existing problems and take handling measures, which further enables the establishment of a more friendly workplace in an environment where turnover is a significant challenge.

The years of service of Gamania's employees **5.25 years**

total turnover rate in 2024 **23.12%**

Overview of resignations	Male			Female		
	Number of people	Voluntary Turnover Rate	Overall Turnover Rate	Number of people	Voluntary Turnover Rate	Overall 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%

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, 2024.

4.1.2 TALENT RECRUITMENT AND RETENTION

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Talent recruitment strategy

Facing the mobile technology wave, Gamania is actively transforming to rapidly launch online services that meet market and consumers' demands. To achieve this, the Company continuously strengthens its employer brand through various channels: job search platforms, social media, recruitment events, and internal employee referrals. This approach aims to attract talent from six major areas: digital games, news media, Gamania Original, lifestyle, enterprise services, and AI innovation.

With Gamania's attention to the DEI trend in recent years, the Group's Human Resources Office actively collects relevant indicators to provide a workplace where employees develop high sense of identity. With Generation P entering the workforce, there is an increased emphasis on the meaning and autonomy of work. These diverse perspectives prompt Gamania to continuously innovate its management systems, taking a "Dare to Challenge" approach to offer industry-leading benefits and protect outstanding talents in all aspects.

Talent Recruitment Activities

Gamania Group continued to attract top talent through diverse recruitment channels in 2024 to meet its rapid development needs. Gamania's recruitment strategy encompasses the following key aspects:

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.
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.
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 2024, the internal employee vacancy fill rate was 15.63%, indicating strong employee recognition of the Group and effective use of flexible internal channels to optimize human capital utilization and reduce external recruitment costs.
Continuing to focus on DEI trends	Gamania will continue 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.

4.1.3 HUMAN RESOURCES DEVELOPMENT

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Gamanian Development Program

The "Gamanian Development Program" provides training related to the professional fields of Gamania employees, helping accumulate various market knowledge through six major dimensions so that the talents can remain competitive in the trending industry.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. More than NT$5.1 million was invested in training in 2024, with an average of NT$4,059 per employee. A total of 269 training courses were held, with a total of 9,120 participants, a total of 12,012.5 training hours, and an average of 9.54 training hours per employee.

NT$5.106 million
Investment amount

9,120 people
Number of trainee

269 courses
Number of courses

9.54 hours
Average training hours per person

12,012.5 hours
Total training hours

Comprehensive talent training program

	Orientation	Gamania Talents Learning	General knowledge seminar	Specialized training	Gamania Resources Online
Senior 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
Mid-level managers					
Entry-level managers					
General employees					
New recruits	Notes to new recruits Beginner missions Workplace legal issues				

Education and training overview

		2021	2022	2023	2024
Total training hours (hour)	Managerial grade	2,459	3,329	2,880	2,819
	Entry-level grade	11,065	13,362	10,354	9,193
	Total	13,524	16,691	13,234	12,012
Training hours per person (hour/person)	Managerial grade	15	20	17	16
	Entry-level grade	12	16	12	9

Note: Average training hours per person are calculated as total training hours divided by the total number of employees employed as of December 31, 2024.

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 2024, two courses on interview skills for accurate recruitment and on performance management interviews were arranged; each course had two sessions, with a total of 99 participants and participation rate reaching 7.8% of all employees.

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. Additionally 115 of Gamania CloudForce's employees participated in specialized courses to enhance their professional skills, with certifications obtained, such as EC-Council Certified Ethical Hacker (CEH) and EC-Council Certified Penetration Testing Professional (CPENT) in 2024.

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 fair and objective performance management 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.

Join the Gamania Family

4.1.4 COMPENSATION AND BENEFITS

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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 1.46 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.69-70 of the annual report for details.

2024 Non-Managerial Compensation Information:

Unit: NTD thousand

Item	2024
Gross salary per full-time, non-managerial employee (A)	653,169
No. of full-time, non-managerial employees (B)	805
"Mean salary" for full-time, non-managerial employees (A/B)	811
"Median salary" for full-time, non-managerial employees	771

Note: The basic monthly wage in Taiwan as of January 1, 2024, is NT$27,470.

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, with employee career development planning and performance evaluations conducted 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.

Performance evaluation

Evaluation type	Applicable to	Frequency	Implementation method
Management by Objectives	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-Dimensional 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 Weekly reviews cover current week's achievements and the next two weeks' development progress and expected accomplishments. 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

POINT 1 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.

POINT 2 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.

POINT 3 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.

POINT 4 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 206 ad-hoc rewards were granted in 2024; each winning employee was given a special Gama Medal and NT$100 of Gama Island meal voucher. Each quarter, outstanding employees are invited to the High Party to exchange opinions and enjoy with the CEO.

POINT 5 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 7 employees were nominated for GAMA STAR in 2024, 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 selection by the heads of the group headquarters and subsidiaries, three employees won the GAMA STAR trophy along with NT$30,000 cash and special identification badges made exclusively for GAMA STARs.

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 regular employees of Gamania are entitled to flexible working hours, working from home, online game point purchasing, group insurance, free motorcycle parking spaces, company branded merchandises, annual health checks, employee restaurants (with free daily consumption points), gyms (free for 24 hours), nursing facilities, and free psychological counseling services for employees (psychological/ financial/medical/legal counseling); special discounted psychological counseling services are available to employees' relatives within the third degree of kinship (inclusive), and employees' children may attend the Company's affiliated kindergarten and enjoy partial subsidies. Gamania provides multiple types of leaves, such as unlimited spontaneous leave, 3 days of paid employee travel leave, paid birthday leave, 8 days of paid pregnancy test leave and 10 weeks of maternity leave for female employees, and 13 days of paid pregnancy test leave and paternity leave for male employees for their partners' pregnancy tests or delivery (better than the statutory requirement of 7 days). The Company also offer multiple subsidies such as departmental dining subsidies, employee travel subsidies, employee club subsidies, bonuses for 3 major festivals and birthday, marriage subsidies, funeral subsidies, hospitalization consolation subsidies, maternity subsidies, emergency assistance funds, home cleaning subsidies, etc. 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.

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 2024, 417 employees of the Group applied for the membership of the association.

Gama Garden

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. Group CEO 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. The concept of space design is "Follow the Child". It has won the Public Space Award at the Taiwan Interior Design Award in 2019. In 2024, Gama Garden was honored with the "Parenting Friendly Enterprise Award" by the Taipei City Department of Labor. This proves that the Group's employees can truly achieve the ideal of joyful work and peaceful living here at Gamania.

Gamania Perspective—
About Gama Garden

Leave types more favorable than legal requirements in 2024

Paid pregnancy test leave & 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.

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**.

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.

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**. In 2024, two employees took this leave.

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.

Spontaneous leave

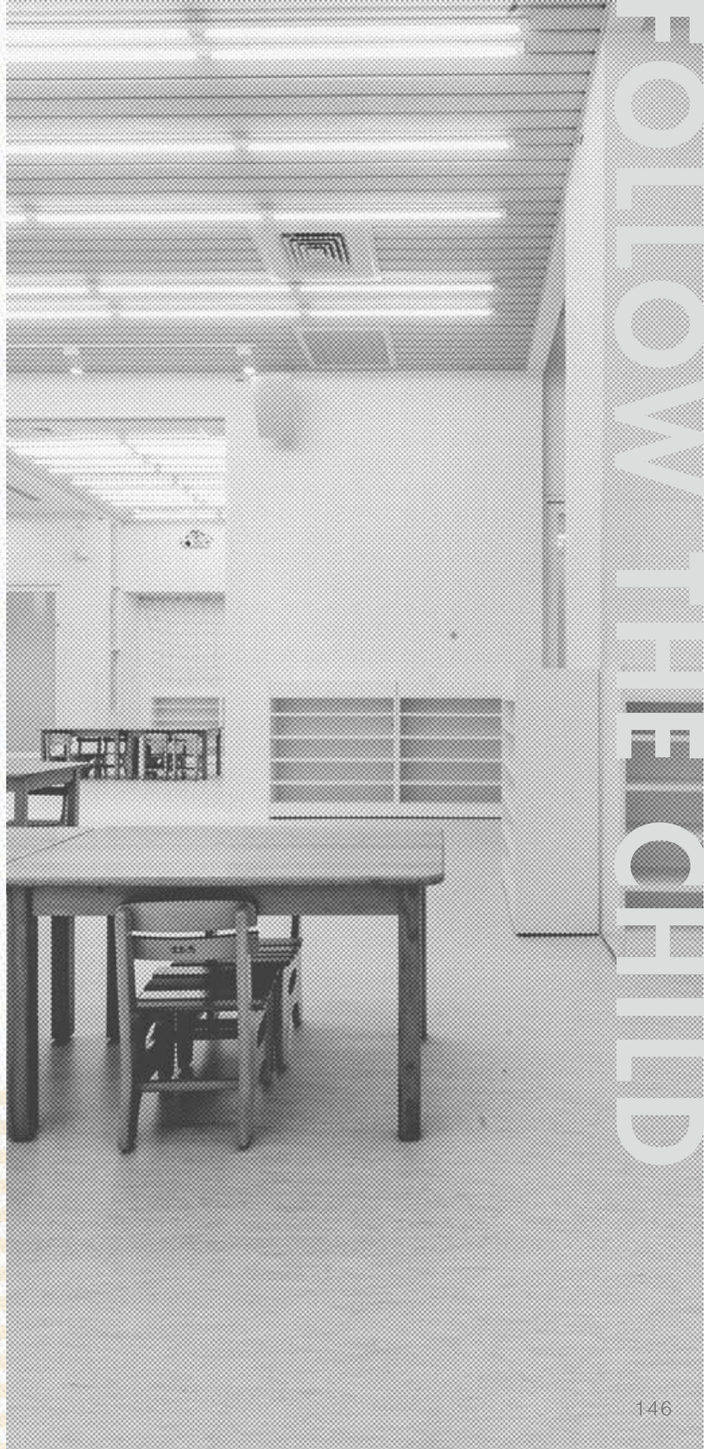
Gamania implements a unique “spontaneous leave”, which entitles employees to take unlimited days of paid leave after they have used up their annual leaves. The spontaneous leave does not require line manager's approval on a leave-by-leave basis, and has been introduced to **promote self-management and encourage improvements to work efficiency**.

In 2024, the number of leaves was 38 person-times, with a cumulative time of 542 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 2024, a total of 900 people applied for the leave.



2024 Gamania Employee benefits the items

Transportation subsidy
A fixed monthly allowance to help cover commuting costs for shuttle services.

Lunch/Meal subsidy
Meal allowances, an employee cafeteria, or discounts with partner vendors provided.

Health check-up subsidy
Subsidies for regular health check-ups, or options for more advanced health screening plans.

Childcare subsidy
Allowances for infant care and childcare services.

Employee travel subsidy
Domestic and international travel subsidies, or partially-subsidized group tours.

Holiday cash gifts/gifts
Cash gifts or gift sets provided during major festivals like Dragon Boat Festival, Mid-Autumn Festival, and Lunar New Year.

Employee care subsidy
Benefits, such as psychological counseling and legal consultation services.

Wedding, funeral, and bereavement subsidies
Cash gifts or condolence payments provided for events, such as weddings, births, and funerals.

Unpaid parental leave and reinstatement statistics

Overview of unpaid parental leave - 2024	Male	Female	Total
No. of employees applying for unpaid parental leave	2	13	15
No. of employees expected to be reinstated in 2024 (a)	3	13	16
No. of employees actually reinstated in 2024 (b)	1	13	14
Reinstatement rate (b/a)	33.33%	100.00%	87.50%
No. of employees actually reinstated in 2023 (c)	3	9	12
No. of employees reinstated from unpaid parental leave in 2023 and having worked for more than one year since then (d)	2	9	11
Retention rate (d/c)	66.67%	100.00%	91.67%

Note: All employees of the company are entitled to parental leave in accordance with the law.

4.1.5 FRIENDLY WORKPLACE

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GRI 402-1

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 2024, 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 has not yet established a labor union or entered into a collective agreement; however, we highly value our employees' freedom and right to express their opinions. 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

In addition to the quarterly Gamania Town Hall, 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 322 handled cases regarding the management aspect in 2024.

Gamania Town Hall— Company-Wide Town Halls

Gamania Town Hall is a quarterly gathering between the management and employees; reputable speakers are invited to share interesting topics and open up Gamania employees' visions to trends of the world. Gamania Town Hall serves as an important communication channel. All employees can submit anonymous questions or suggestions (even those not attending can submit through colleagues or employee representatives). The Group’s CEO answers all questions directly and listens to employees’ voices to foster immediate two-way communication, thus enhancing interaction quality and labor-management relations. In 2024, 52 employee questions were addressed.

Highlights from the 2024 Gamania Town Hall

Q1 The ESG Wave is Here: We are All on an Ongoing Sustainability Journey

Speaker Yi-Hsi, Hsiung, Head of CWS

What is ESG? Why is it important? How do both companies and individuals take the first step toward ESG? We invited industry expert, Yi-Hsi, Hsiung, Head of CWS, to share the most practical and relevant ESG information with Gamania's employees. The goal is to help everyone transform from ESG beginners into ESG experts, thereby supporting our "Company-wide ESG" literacy improvement initiative.

Q2 Relieve Stress, Save Lives

Speaker Tzu-Chien Kuo, Taiwan's Top Impressionist Comedian

Tzu-Chien Kuo, known for imitating over 500 characters in his career, shared how he channeled his accumulated performance energy into emotionally resonant stories in dramas, to inspire laughter and give people strength to move forward.

Q3 Break Out of Your Comfort Zone, Challenge Your Limits, Do What You Want to Do

Speaker Yung-Sheng Huang from Gamania Group's Original Creation Center, Dr. Jiun-Chang Lee, Ultramarathon Runner

Yung-Sheng Huang, the first of Gamania Group's employees to be approved for the grand tour leave, shared his inspiring journey of hiking the Southern California section of the Pacific Crest Trail. Dr. Jiun-Chang Lee, known as the "Ultramarathon Doctor" in Taiwan's running community and a two-time participant in the Gamania Coast-to-Peak Ultramarathon, shared how taking up marathons for health reasons transformed his life with each race.

Q4 Protect Our Planet – Focus on the World with Meng-Lan Shu

Speaker Meng-Lan Shu, Golden Bell Award Winner, Host of "Focus on the World"

Meng-Lan Shu, a Golden Bell Award-winning host who has traveled to seven continents and 58 countries, shared her experiences and observations from hosting "Focus on the World." She conveyed the program's message: "Only by understanding do we care, and only by caring can we truly make a change."

Human Rights Policy and Management

GRI 2-23 GRI 2-24 GRI 2-30 GRI 406-1

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. In 2024, Gamania updated its Group Human Rights Policy by expanding its scope and specifically committing to providing a safe and healthy work environment, an inclusive and respectful atmosphere, and equal pay for equal work, and offering 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. In 2024, there were no major human rights incidents(include Discrimination events) reported, indicating that Gamania's efforts in safeguarding human rights and promoting fair treatment have achieved initial effectiveness.

Human rights due diligence

Gamania conducts human rights due diligence 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. The latest round of investigations has been completed this year, and related management measures have been strengthened accordingly.

STEP 01

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.

STEP 02

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.

STEP 03

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.

STEP 04

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.

STEP 05

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.

STEP 06

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.

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. In 2024, 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.

- 0 high risk level
- 4 medium risk level
- 23 low risk level

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 01 Identification of human rights risk events

STEP 02 Risk assessment a nd classification

STEP 03 Improvement actions for high risk events

Human rights risk scenarios & 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.

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.

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.
4. Arranging for more emotional intelligence training courses.
5. Requiring supplier management declaration and review.

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.

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.

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, to achieve equal pay for equal work. ✦ 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 prevent occupational and climate-related 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 sites of Gamania Group's headquarters.

Human rights training and awareness campaigns

In 2024, Gamania integrated human rights management into its mandatory ESG courses for the first time. This aims to enhance employees' awareness of human rights protection and effectively reduce the likelihood of human rights incidents. 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 2024, 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-Generation Forum," organized by NOWnews, entered its sixth year. Beyond continuing its brand advocacy for "youth participation in politics," in 2024, it expanded its target audience from youth to new immigrant groups. The forum also deepened the impact of its civic proposal competition by tracking the implementation of proposals and matching them with public-sector resources. Through camps, forums, and partners' resources, the forum promotes education and international exchange, thus amplifying the discourse and giving the forum a more international perspective, while establishing it as a civic action platform in which students must participate. In 2024, there were a total of 34 proposals: three proposals were not approved, and 31 proposals are currently under review.The proposals included 10 on human rights and justice, 10 on administrative regulations, 7 on sustainable environment, 2 on technology education, and 2 on finance and economy.

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 procurement" for the performance details.

HUMAN RIGHTS TRAINING AND AWARENESS CAMPAIGNS

4.1.6 HEALTHY WORKPLACE

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Employee assistance program (EAP)

Gamania's "Employee Assistance Program" was implemented on a trial basis at the beginning of 2021 and further officially implemented in April of the same year. By offering counseling, family, financial, legal, and management assistance at a fixed number of times each year, the program helps improve employees' balance in life and in mind, and address employees' physical and mental stress or problems at work; a stress-free anonymous consultation channel is available for employees, helping those who need assistance in a more effective manner. In these four years, the assistance program has served more than 1,000 employees, becoming an important stabilizing force within the Group. Starting in April 2024, maternity consultation services were added to provide comprehensive support to pregnant employees or those whose partners are pregnant, both during and after pregnancy. In 2024, 99 employees applied for the services, with a total of 571 counseling sessions. Employee satisfaction with the services reached 4.86 out of 5 points.

EAP consultation services

99
employees applied for the services

571
counseling sessions

Employee satisfaction with the services reached
4.86
out of 5 points

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	2024 Activities
Employee Health Program	✦ Gamania offers annual employee health check-ups. In 2024, 864 employees completed health check-ups, with a 71.64% check-up rate. ✦ 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 2024, 22 employees benefited from the services.
Care for high health risk groups	✦ InBody analysis of body composition is performed on a quarterly basis, and employees are given proper advice on nutrition and exercise health education. ✦ We invited Coach Hsiang-Chieh Kao from West Garden Hospital to conduct a seminar on "Calorie Deficit Calculation and Home Exercise," with 16 participants.
Maternity protection program	✦ The Company provides relevant health education to pregnant and postpartum employees, and set up nursing rooms 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. ✦ We invited a physical therapist to conduct a seminar on "Preventing Common Postpartum Musculoskeletal Issues," with ten participants and a satisfaction rating of 5 out of 5.

Item	2024 Activities
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 two types of posture-correcting chairs. Our nurses also visit employees' workspaces to help adjust desks and chairs for proper sitting and posture. In 2024, a total of 72 employees applied for these ergonomic aids ✦ We also invited a physical therapist to conduct a seminar on "Relieving Shoulder and Neck Discomfort: Workplace Shoulder and Neck Care," with 32 participants and a satisfaction rating of 4.6 out of 5. ✦ 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.
Care for intense activities	✦ For high-intensity activities such as dragon boat racing, marathon, and triathlon, registered nurses will help participants take monthly InBody measurements, provide diet, exercise, and related health care for individual health problems, and prevent sports injuries.

NMQ comparison	2023	2024
No hazard (no pain)	54%	55%
No hazard (NMQ 1-2 points)	34%	36%
Suspected hazard (NMQ 3-5 points)	12%	9%
Hazard	0%	0%
Confirmed disease	0%	0%

Item	2024 Activities
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 2024, about 6,808 employees took the sports courses. ✦ We successively added unplugged cardio equipment such as elliptical machines and rowing machines for both health and energy saving.
Stress relief & relaxation	✦ Gamania collaborates with the Taipei City Foreign and Disabled Labor Office to arrange massage services every Wednesday afternoon. Employees can enjoy a 15 minute stress relief massage through appointment. The massage service was provided to 418 people in 2024. ✦ The Company also organizes fascia relaxation courses for neck and shoulder, which teach employees the connection between emotion and health as well as ways to examine emotion and relieve stress.
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
Clubs	✦ Gamania has eight employee clubs: Dance Club, Gamania Skateboard Club, Yoga Club, Gamania Book & Travel Club, G RUN (running club), Dondon Little Hands Club, Volleyball Club, and Gamania Board Game Club. In 2024, a total of 180 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.

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.

To ensure the effective control of damage, the smooth transmission of information and the normal operation of the Company in the event of major disasters and emergencies that endanger or disrupt Gamania's information systems, personnel, and normal operations, we have established the "group safety management policy" and relevant bylaws, such as the "Office Safety Management Regulations" to manage "physical security," "access control security," "public safety," "equipment security" and "operational safety." Additionally, an "Emergency Standard Operating Procedure" outlines a standardized emergency reporting process for crisis events, as a established comprehensive integrated action plan to respond to sudden situations such as fires, floods, and other natural disasters or emergencies. Response strategies, procedures, and relevant emergency equipment and rescue measures are defined for different emergency scenarios. We regularly conduct emergency response drills to ensure that employees are familiar with emergency procedures and measures, while evaluating and improving drill outcomes. In 2024, the Company had no major occupational safety incidents or reported emergencies.

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

2024 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 2024)	1	Gamania Group's headquarters self-defense firefighting team members	24	4 hours
Gamania Group's headquarters self-defense firefighting team member - department head evacuation drill (second half of 2024)	1	Gamania Group's headquarters self-defense firefighting team members and department heads	27	3 hours

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
Death rate due to occupational injuries	0%	Number of days of disabling injuries	0
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.

	2022	2023	2024
Absenteeism rate (%)	0.96	0.70	0.75
Coverage rate (%)	100	100	100

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

EXPLORE THE
UNLIMITED POSSIBILITIES OF LIFE

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SOCIAL INCLUSION

4.2.1 PUBLIC WELFARE GOALS AND STRATEGY

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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 "GoNext" 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 Adventure 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

promoting a peaceful, diverse society

4.2.2 GAMANIA CHEER UP FOUNDATION

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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.

2008 North Pole Challenge

2011 Dream Project Courage

2012 Dream Bicycle

2014 Dream Project Flight

2015 Dream Project Canoe

2016 Dream Project Climbing

2018 Dream Project Iceland / Marching towards the South Pole

2021 Marching towards Spanish Primera Liga / Marching towards 14 Peaks

2022~2024 Marching towards Spanish Primera Liga / Marching towards 14 Peaks / Marching towards the Basketball Dream / Gamania Adventure School / Gamania Coast to Peak Ultramarathon

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 Adventure School" in recent years. The "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. In 2024, we facilitated this through two offline "Adventure Get-togethers" and one press conference. We have physically met more than 400 members of the public, schoolchildren, media, and industry KOLs to spread the spirit of "GoNext," and shared inspirational stories of adventure through videos and reports. Also, we have continued to communicate with more than 8,000 community participants and over 1,000 employees of the Gamania Group. Furthermore, multi-media communication and publishing programs have been carried out to inspire and encourage the public to be bold and innovate and "go on their next steps."

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: Yuan, Yung-Cheng, Marching towards Spanish Primera Liga

Since 2021, Gamania Cheer Up Foundation has joined hands with Yuan, Yung-Cheng to run the plan of Marching towards Spanish Primera Liga. Yuan began practicing football in the first grade of elementary school and aspired to become a professional football player at the age of 9. After graduating from his elementary school, he started to receive training abroad. In 2021, he became the first Taiwanese footballer to win a professional contract in Europe at the age of 19. Later, he made his professional league debut in Spain in early 2022. In September 2024, he transferred from Fuenlabrada to Inter Sevilla and played one season in Spain's fifth-tier league. He is currently working toward his goal of reaching the fourth-tier Segunda División B.

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 supported Ah Guo in climbing the third highest peak in the world, which is also around 8,000 meter tall, and completing the projects of climbing the remaining five 8,000-meter mountains. In 2024, a team climbing expedition faced an incident where a team member fell. The foundation, prioritizing support and respect, provided Ah Guo with ample space and time for psychological recovery.

Gamania Adventure 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 700 students from 45 locations, with a total adventure distance of 28,578 kilometers. In 2024, the Gamania Adventure School focused on the theme of "Mountain, Sea, Rivers to the Summit" and organized online and offline adventure experiences. It also held a five-day, four-night offline camp, including team building, hiking, cycling, and mountain climbing to foster the spirit of adventure. The foundation invited prominent figures like Hu, Long-Mao (Kaohsiung Aquas's power forward), Lu, Chung-Han (Fourteen Peaks climber), Tseng, Wu-Ping (OBT mountaineer), and Stella (mindfulness meditation instructor) to provide a comprehensive learning experience for participants, covering adventure practice, experiential exploration, and mental focus.

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 2024, the event successfully obtained the International Aims/WA certification for 100-mile track and the Bronze IAU Label, securing its international race status. It also invited 25 domestic outstanding runners to participate in an official invitational race and established an race risk management plan. The success of the event lies in not only the runners' achievement of self-challenging, but also the joint support of the professional teams of logistics, supply, and medical care, etc. Based on more comprehensive risk management and event execution, we continue to organize the benchmark ultramarathon event of the highest standard, advocating the spirit of GoNext in Taiwan.

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 June 2023, the Hualien Gamania Apes formed an official team and made their debut in a game; the CEO of the Gamania Cheer Up Foundation personally donated the jerseys to them. In December of the same year, the team returned to their hometown, Hualien, to hold the "Hualien Gamania Cup," with teams of the same age group invited to compete and showcase their training results.

In 2024, the program continued with players traveling to Taipei for a training camp, visiting EMPOWER's northern Taiwan team and High School Basketball League's (HBL's) School Team Division A. In July, the players participated in a corporate visit to experience Gamania's corporate culture and adventurous spirit firsthand, thus deepening their understanding of the foundation's values and internalizing the concept of challenging oneself into action. Through this club model, the foundation promotes widespread sports participation in the region, bridges resource inequalities caused by the urban-rural divide, and creates more sports opportunities for youth in Hualien.

4.2.3 COMMON GOOD IN THE COMMUNITY

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Blood donation

Since the relocation to the Neihu headquarters building in 2016, Gamania has joined the "Neihu Technology Park 1,000-person Blood Donation Campaign" organized by Taipei Neihu Technology Park Development Association, working with local communities and companies for common good and demonstrating Gamania employees' passion for helping others. Since 2018, Gamania has voluntarily arranged blood donation events. On the Gamania Festival (November 11), we called on Gamania employees to donate blood together with the surrounding neighborhoods in combination of the Company's internal celebration activities to contribute to the medical capacity in Taipei City. At least 3 blood donation events are held every year. In 2024, 256 employees participated in blood donation; a total of 365 bags of blood were donated to the Taipei Blood Center.

Gamania Christmas Market

The Gamania Christmas Market has been held since 2017 to invite nearby companies as well as internal and external partners to promote their products. We have also arranged special activities in the "Gama Island" to create a festive atmosphere for Gamania employees and the community to celebrate and have fun together. This event has also become a regular annual event at Gamania.

In 2024, 16 vendors were invited to the market (including nine new businesses), along with challenge competitions, talent shows, hands-on experience activities hosted with local stores in Neihu, stage performance delivered by Gama Garden, etc. As the Group emphasizes the spread of ESG values, we plan to invite relevant good partners in Neihu Technology Park and more public welfare units to join us in the future, such as providing meals made with smallholders' friendly ingredients, and arranging charitable sales with charitable units for the disadvantaged. We will permanently extend the concept of ESG, and convey the "Gamania values" from all ESG aspects.

Sponsorship and support for "Jump for Heart" for elementary school students in the Ganghu District

In 2024, Gamania Group sponsored the "Jump 4 Heart" charity jump rope event for elementary school students in Taipei's Neihu and Nangang districts. This initiative, organized by Brilliant ESG and the Taipei City Department of Education, encourages children to engage in physical activity to promote growth, improve cardiovascular endurance, and foster healthy habits. All proceeds from the students' jump rope efforts were converted into donations for the Taiwan Foundation for Rare Diseases, aligning with the UN SDGs of "Good Health and Well-being" (SDG 3) and "Quality Education" (SDG 4).

Social welfare

Gamania's total social welfare expenditure in 2024 reached NT$39.24 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 thousand

Category	Item	Funding
Medical services	Cash contributions	1,000
Animal friendliness	Cash contributions	3,766
Culture and creativity	Cash contributions	8,423
Educational philosophy	Cash contributions	26,060
	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 original works by domestic creators: Stimulation for the IP industry

Gamania actively promotes domestic cultural and creative investment. We invite domestic original comic creators and novelists to display their works on our original content platforms, MOJOIN (formerly known as beanfun!, Comics Star, and Literature Star), support Taiwan's original arts with royalties and copyright fees, and organize a series of promotional activities on an irregular basis. In 2024, NT$20 million, an increase of nearly 40% from 2023, was invested to bring Taiwan's original IPs to the international stage with Taiwan's leading creators.

Also, Gamania Group, operating under its "Cultural and Creative Leader" brand, collaborates with over a hundred Taiwanese illustrators and writers to foster the development of original IP content. In 2024, "Cultural and Creative Leade" invited 16 illustration and text IP creators to participate in the 2024 Creative Expo Taiwan. For the first time, it expanded into department stores and set up limited-time pop-up shops at Eslite Spectrum Nanxi and Shin Kong Mitsukoshi Tainan Ximen Store. These events showcased over 30 popular characters, including "Ugly Rabbit," "Shrimp Dog," "ChiiZ Bear," "Hello Rabbits," and the debut of "Kawaii Potato Chips" in Taiwan. Their original charm was showcased through exclusive merchandise and interactive installations. Gamania Group is also actively expanding its IP content landscape through its comic and novel brand, MOJOIN. In partnership with Kadokawa Taiwan, MOJOIN hosted a "Comic Creation Festival". This initiative offers creators prize money, publishing opportunities, and serialization prospects, aiming to build a diverse ecosystem for original content development.

Supporting Sports Competitions

In 2024, Gamania Group's sponsorship of sports activities totaled NT$2 million. For the fourth consecutive year, Gamania was the title sponsor of the CPBL Gamania Gold Glove Award. This active support for the annual event reflects Gamania's commitment to continuously pushing forward through challenges and aspiring to "reach new peaks" every year, aligning with the spirit of the CPBL. We were present at this year's awards ceremony as the title sponsor of the "2024 CPBL Gamania Gold Glove Award," hoping that more Taiwanese athletes and outstanding players will become the brightest stars of the future. Gamania also provided funding for the 2024 National Elementary School Basketball Championship to encourage young people to participate in sports and foster positive physical and mental energy.

Empowering entertainment with AI development

Gamania Group collaborated with the Taipei Music Center for its inaugural "Team Music Project!" secret music gathering at Legacy Taipei. The event featured popular boy band, FEniX, emerging hip-hop artist, Lin, Chieh-Hsin, and talented music groups from the program: alternative rock band, Who Cares, whose first Zepp show sold out instantly; popular music festival punk band, Thick Big Band; and post-2000s newcomer AhhG, a strong contender for a Golden Melody Award, all taking turns on stage. The event also featured the "AI DJ Heart" music recommendation interactive experience, powered by Vyin AI, and collaborated with popular illustrators to launch an "AI Style Photo Booth," allowing music fans to create unique memories.

By the end of 2024, Gamania leveraged its self-developed Vyin Brain system, which simulates human brain decision-making, along with AI voiceprint and AI style creation technologies. This led to the creation of innovative entertainment devices like "AI Idol Voice Mimic Call," "AI DJ Heart," and the "AI Style Photo Booth". Furthermore, during the Taipei New Year's Eve party, we showcased real-time interactive virtual host technology, to demonstrate a high degree of integration between technology and entertainment.

gamania

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GRI index table

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2. GRI Standard Used: GRI 1: Foundation 2021.
3. Applicable GRI Sector Standards: GRI has not yet published sector standards for the relevant industry.

GRI Standards		Disclosure items	Corresponding chapters & supplementary notes	Page No.	Omission/description
GRI 2: General Disclosures	2-1	Organizational details	About the Report 1.1.1 Business overview	004 020	
	2-2	Entities included in organizational sustainability reporting	About the Report 1.1.1 Business overview	004 020	
	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	020 128	
	2-7	Employees	4.1.1 Workforce structure	136	
	2-8	Workers who are not employees	4.1.1 Workforce structure	136	5 contracted workers subject to the hourly wage system 237 dispatched employees 21 contractors
	2-9	Governance structure & composition	1.2.1 Practicing sustainable governance 1.3.1 Governance organization and structure	033 054	

GRI Standards		Disclosure items	Corresponding chapters & supplementary notes	Page No.	Omission/description
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	2-11	Chair of the highest governance body	1.3.1 Governance organization and structure	054	
	2-12	Role of the highest governance body in overseeing the management of impacts	1.2.1 Practicing sustainable governance	033	
	2-13	Delegation of responsibility for managing impacts	1.2.1 Practicing sustainable governance	033	
	2-14	Role of the highest governance body in sustainability reporting	1.2.1 Practicing sustainable governance	033	
	2-15	Conflict of interest	1.3.1 Governance organization and structure	054	
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	2-20	Process to determine remuneration	1.3.1 Governance organization and structure	054	
	2-21	Annual total compensation ratio	4.1.4 Compensation and benefits	143	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	006 033	
	2-23	Policy commitments	1.3.2 Ethical corporate management 4.1.5 Friendly workplace	060 148	
	2-24	Embedding policy commitments	1.3.2 Ethical corporate management 3.3.1 Sustainable procurement 4.1.5 Friendly workplace	060 128 148	
	2-25	Processes to remediate negative impacts	1.3.2 Ethical corporate management 2.4.3 Customer satisfaction	060 103	

GRI Standards		Disclosure items	Corresponding chapters & supplementary notes	Page No.	Omission/description
GRI 2: General Disclosures	2-26	Mechanisms for seeking advice and raising concerns	1.3.2 Ethical corporate management	060	
	2-27	Compliance with laws and regulations	1.3.2 Ethical corporate management	060	
	2-28	Membership associations	1.1.3 Association with external organizations	029	
	2-29	Approach to stakeholder engagement	1.2.4 Stakeholder engagement	048	
	2-30	Collective bargaining agreements	4.1.5 Friendly workplace	148	

Material Topics

GRI Standards	Disclosure items		Corresponding chapters & supplementary notes	Page No.
GRI 3: Material Topics	3-1	Process to determine material topics	1.2.3 Analysis of major issues and management	042
	3-2	List of material topics	1.2.3 Analysis of major issues and management	042
Information security and privacy protection				
GRI 3: Material Topics	3-3	Management of material topics	1.2.3 Analysis of major issues and management	042
GRI 418: Customer Privacy	418-1	Substantiated complaints regarding concerning breaches of customer privacy and losses of customer data	2.4.2 Personal data and privacy protection	100
Corporate governance and ethics				
GRI 3: Material Topics	3-3	Management of material topics	1.2.3 Analysis of major issues and management	042
GRI 205: Anti-corruption	205-2	Communication and training about anti-corruption policies and procedures	1.3.2 Ethical corporate management 3.3.1 Sustainable procurement	060 128

Material Topics				
GRI Standards	**Disclosure items**		**Corresponding chapters & supplementary notes**	**Page No.**
Business performance				
GRI 3: Material Topics	3-3	Management of material topics	1.2.3 Analysis of major issues and management	042
GRI 201: Economic Performance	201-1	Direct economic value generated and distributed	1.1.2 Financial performance	026
Risk management				
GRI 3: Material Topics	3-3	Management of material topics	1.2.3 Analysis of major issues and management	042
Product and service innovation				
GRI 3: Material Topics	3-3	Management of material topics	1.2.3 Analysis of major issues and management	042
Customer rights and services				
GRI 3: Material Topics	3-3	Management of material topics	1.2.3 Analysis of major issues and management	042
GRI 418: Customer Privacy	418-1	Substantiated complaints regarding concerning breaches of customer privacy and losses of customer data	2.4.2 Personal data and privacy protection	100
Labor-management relations and employee rights				
GRI 3: Material Topics	3-3	Management of material topics	1.2.3 Analysis of major issues and management	042
GRI 201: Economic Performance	201-3	Defined benefit plan obligations and other retirement plans Defined benefit plan obligations and other retirement plans are in place.	4.1.4 Compensation and benefits	143
GRI 401: Employment	401-1	New employee hires and employee turnover	4.1.1 Workforce structure	136
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.1.4 Compensation and benefits	143
	401-3	Parental leave	4.1.4 Compensation and benefits	143

Material Topics				
GRI Standards	**Disclosure items**		**Corresponding chapters & supplementary notes**	**Page No.**
GRI 402: Labor/ Management Relations	402-1	Minimum notice periods regarding operational changes	4.1.5 Friendly workplace	148
Human rights, diversity and inclusion				
GRI 3: Material Topics	3-3	Management of material topics	1.2.3 Analysis of major issues and management	042
GRI 405: Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	1.3.1 Governance organization and structure 4.1.1 Workforce structure	054 136
GRI 406: Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	4.1.5 Friendly workplace	148

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 35,391.56 GJ ❷ 78.14% ❸ 20.47%
	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: 20,501m^3; no water withdrawn from regions 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	

Theme	Code	Metric	Corresponding chapter	Remarks
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%
	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 985 incidents ❷ 5,806 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 approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	2.3.1 Information security management	ISO 27001 is being implemented.

Theme	Code	Metric	Corresponding chapter	Remarks
Recruiting & Managing a Global, Diverse & Skilled Workforce	TC-SI-330a.1	Percentage of employees that require a work visa	4.1.1 Workforce structure	A total of 4 employees of the Group requiring a work visa (0.39%)
	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 ⓐ executive management, ⓑ non-executive management, ⓒ technical employees, and ⓓ all other employees	4.1.1 Workforce structure	
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	Number of ❶ performance issues and ❷ service disruptions; ❸ total customer downtime	-	❶ 17 incidents ❷ 40 incidents ❸ 0.57 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	The inability of cybersecurity systems to operate continuously would halt external business services, thus impacting corporate revenue, brand image, and customers' and shareholders' trust and rights.
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	107
	TCFD 1(b)	Describe management's role in assessing and managing climate-related risks and opportunities.	3.1.1 Climate governance	107
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	110
	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	110
	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	110
Risk management	TCFD 3(a)	Describe the organization's processes for identifying and assessing climate-related risks.	3.1.2 Climate Risk Management	108
	TCFD 3(b)	Describe the organization's processes for managing climate-related risks.	3.1.2 Climate Risk Management	108
	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	108
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	117
	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	117
	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	117

Climate-Related Information for TPEx-Listed Companies

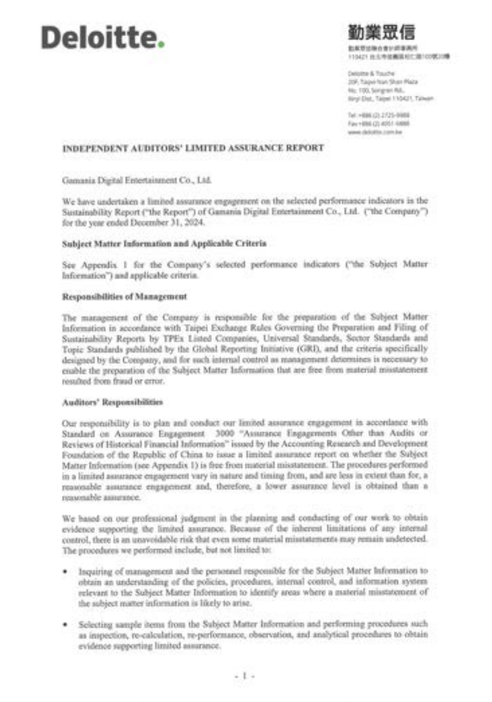
1 Implementation of climate-related information

Item	Corresponding chapter	Page No.
1 Describe the board's and management's oversight and governance of climate-related risks and opportunities.	3.1.1 Climate governance	107
2 Describe how the identified climate risks and opportunities affect the business, strategy and finance (short, medium, and long-term).	3.1.3 Climate strategy	110
3 Describe the financial impact of extreme climate events and transitional actions.	3.1.3 Climate strategy	110
4 Describe how the climate risk identification, assessment, and management processes are integrated into the overall risk management system.	3.1.2 Climate Risk Management	108
5 If a scenario analysis is used to evaluate the resilience of climate change risks, the scenarios, parameters, assumptions, analysis factors and main financial impacts shall be explained.	3.1.3 Climate strategy	110
6 If there is a transition plan for managing climate-related risks, describe the contents of the plan, and the indicators and targets used to identify and manage physical and transition risks.	3.1.3 Climate strategy 3.1.4 Climate Metrics and Targets	110 117
7 If internal carbon pricing is used as a planning tool, the basis for price setting should be stated.	It is currently not in use; undergoing internal evaluation.	-
8 If climate-related targets are set, the Company should specify the activities covered, the scope of greenhouse gas emissions, the planned timeline, and the progress achieved each year. If carbon offsets or Renewable Energy Certificates (RECs) are used to achieve related goals, the source and quantity of carbon reductions or RECs used should be explained.	3.1.4 Climate Metrics and Targets	117
9 GHG inventory and assurance status, and the targets, strategies, and specific action plans for emissions reduction.	3.1.4 Climate Metrics and Targets	117

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	2023 energy intensity: 0.82 2024 energy intensity: 0.70 Unit: tCO_{2e}/$ million	117
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 2023 and 2024 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 with the addition of Gamania Hong Kong in 2024.	117 177
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		117

Independent Limited Assurance Report



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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, 2024.

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, Sector 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 1) 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 include, but not limited to:

- Inquiring of management and the personnel responsible for the Subject Matter Information to obtain an understanding of the policies, procedures, 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, re-performance, observation, and analytical procedures to obtain evidence supporting limited assurance.

- 1 -

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 Kao, Wen-Chi.

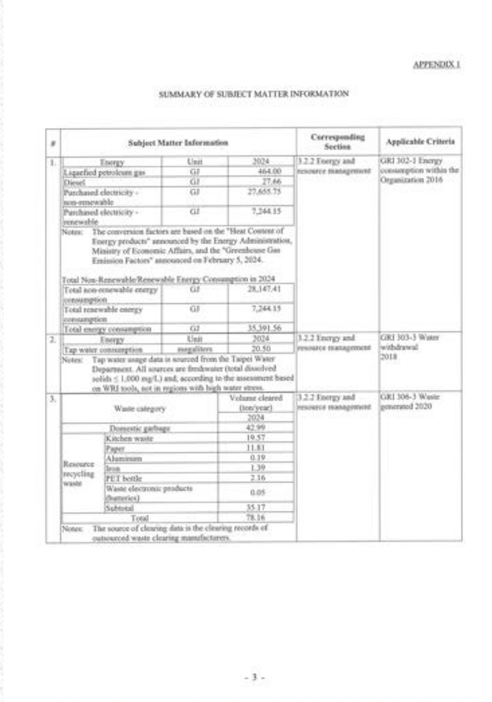
Deloitte & Touche
Taipei, Taiwan
Republic of China

August 1, 2025

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.

- 2 -

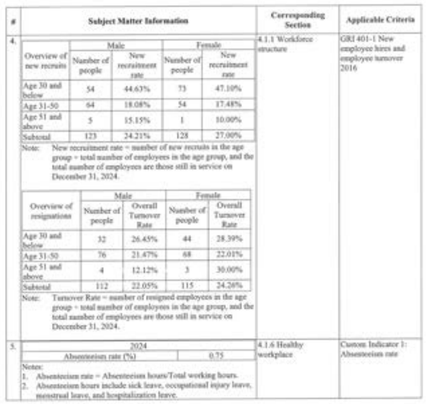


APPENDIX 1

SUMMARY OF SUBJECT MATTER INFORMATION

#	Subject Matter Information			Corresponding Section	Applicable Criteria
1.	Energy	Unit	2024	3.2.2 Energy and resource management	GRI 302-1 Energy consumption within the Organization 2016
	Liquefied petroleum gas	GJ	464.00		
	Diesel	GJ	27.66		
	Purchased electricity - non-renewable	GJ	27,655.75		
	Purchased electricity - renewable	GJ	7,244.15		
	Notes: The conversion factors are based on the "Heat Content of Energy products" announced by the Energy Administration, Ministry of Economic Affairs, and the "Greenhouse Gas Emission Factors" announced on February 5, 2024.				
	Total Non-Renewable/Renewable Energy Consumption in 2024				
	Total non-renewable energy consumption	GJ	28,147.41		
	Total renewable energy consumption	GJ	7,244.15		
	Total energy consumption	GJ	35,391.56		
2.	Energy	Unit	2024	3.2.2 Energy and resource management	GRI 303-3 Water withdrawal 2018
	Tap water consumption	megaliters	20.50		
	Notes: Tap water usage data is sourced from the Taipei Water Department. All sources are freshwater (total dissolved solids ≤ 1,000 mg/L) and, according to the assessment based on WRI tools, not in regions with high water stress.				
3.	Waste category		Volume cleared (ton/year)	3.2.2 Energy and resource management	GRI 306-3 Waste generated 2020
			2024		
	Domestic garbage		42.99		
	Resource recycling waste	Kitchen waste	19.57		
		Paper	11.81		
		Aluminum	0.19		
		Iron	1.39		
		PET bottle	2.16		
		Waste electronic products (batteries)	0.05		
		Subtotal	35.17		
	Total		78.16		
	Notes: The source of clearing data is the clearing records of outsourced waste clearing manufacturers.				

- 3 -



#	Subject Matter Information						Corresponding Section	Applicable Criteria
4.	Overview of new recruits	Male		Female			4.1.1 Workforce structure	GRI 401-1 New employee hires and employee turnover 2016
		Number of people	New recruitment rate	Number of people	New recruitment rate			
	Age 30 and below	54	44.63%	73	47.10%			
	Age 31-50	64	18.08%	54	17.48%			
	Age 51 and above	5	15.15%	1	10.00%			
	Subtotal	123	24.21%	128	27.00%			
	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, 2024.							
	Overview of resignations	Male		Female				
		Number of people	Overall Turnover Rate	Number of people	Overall Turnover Rate			
	Age 30 and below	32	26.45%	44	28.39%			
	Age 31-50	76	21.47%	68	22.01%			
	Age 51 and above	4	12.12%	3	30.00%			
	Subtotal	112	22.05%	115	24.26%			
	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, 2024.							
5.	2024						4.1.6 Healthy workplace	Custom Indicator 1: Absenteeism rate
	Absenteeism rate (%)				0.75			
	Notes: 1. Absenteeism rate = Absenteeism hours/Total working hours. 2. Absenteeism hours include sick leave, occupational injury leave, menstrual leave, and hospitalization leave.							

- 4 -

Declaration of Greenhouse Gas Examination

DNV

Independent Verification Opinion

Verification Opinion No.: C759096-2024-AG-TWN-DNV-Rev.2
Issued Place and Date: Taipei, 08 July, 2025
Page 1 of 2

This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2024) 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 (2024) (hereafter the "Inventory Report") in Taiwan, R.O.C. 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 Financial Supervisory Commission Sustainable Development Roadmap Scheme and ISO 14064-1:2018, CNS 14064-1:2021 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, ISO14064-3:2019.

Verification Opinion
It is DNV's opinion that the Inventory Report (2024), which was published on May 2025, 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 (2024) 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 :
Hank Liu

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

Verification Opinion No.: C759096-2024-AG-TWN-DNV-Rev.2
Issued Place and Date: Taipei, 08 July, 2025
Page 2 of 2

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, 2024 to 31st December, 2024, 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 ☒Other GHG (non-HFCs coolant)

Quantification of Emissions (in tonnes CO2e)
The Global Warming Potential (GWP) defined in IPCC AR6(2021) has been chosen and correctly referred by the Organization.

Category	Emission (kg CO_2e)
1: Direct emissions	257,354.202«cat1_total»
2: Imported energy indirect emissions*	3,655,924.922
3: Indirect GHG emissions from transportation	817,345.377
4: Indirect GHG emissions from products used by organization	1,505,444.680
5: Indirect GHG emissions associated with the use of products from the organization	1,485,182.816
6: Other Emission Sources	-

(*The Imported Energy Indirect Emissions was calculated based on 2024 electricity emission factor of 0.474 kg CO2e/kwh, which was announced by Energy Administration, Ministry of Economic Affairs.)
*During the verification process, confirmed that 2,011,901 kilowatt-hours of renewable energy were used, and 2064 certificates from the National Renewable Energy Certification Center.
(https://www.trec.org.tw/certification_trade_situation/direct_supply?year=2024)
The renewable energy from solar and wind power emissions factor of 0 was calculated based on 2024 Greenhouse Gas Emissions Inventory published by the Environmental Protection Administration.

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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DNV ZNATW-OP-F50, Rev.14, 2025-03

gamania

2024 SUSTAINABILITY REPORT

EXPLORE THE
UNLIMITED POSSIBILITIES OF LIFE

SUSTAINABILITY
REPORT

(2024)