CHAPTER 3

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PROMOTING ENVIRONMENTAL FRIENDLINESS

3.1

RESPONSE TO CLIMATE CHANGE

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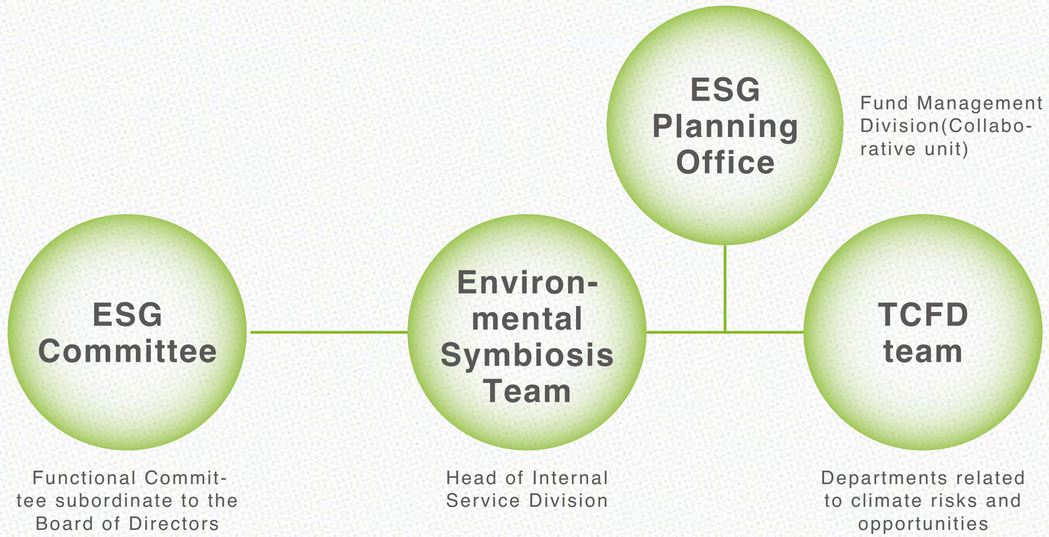
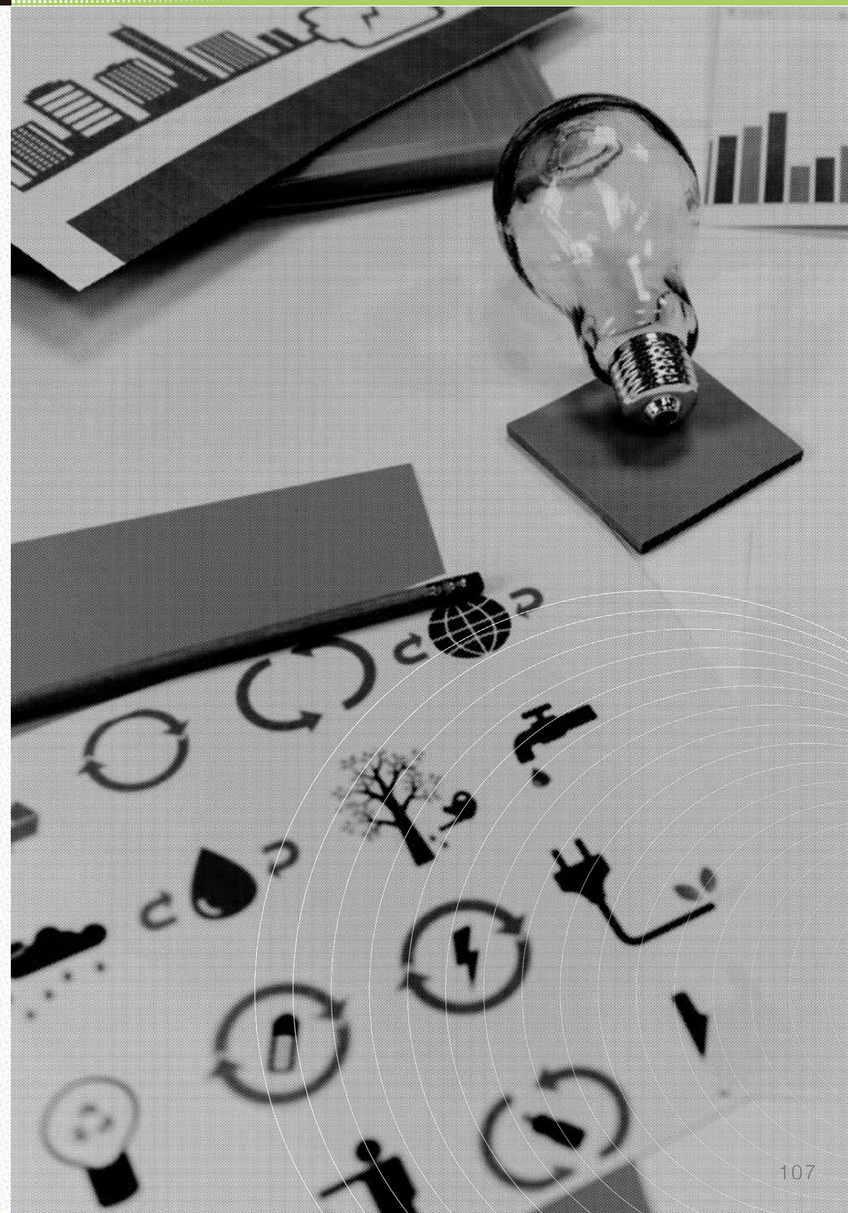
Climate governance structure

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.

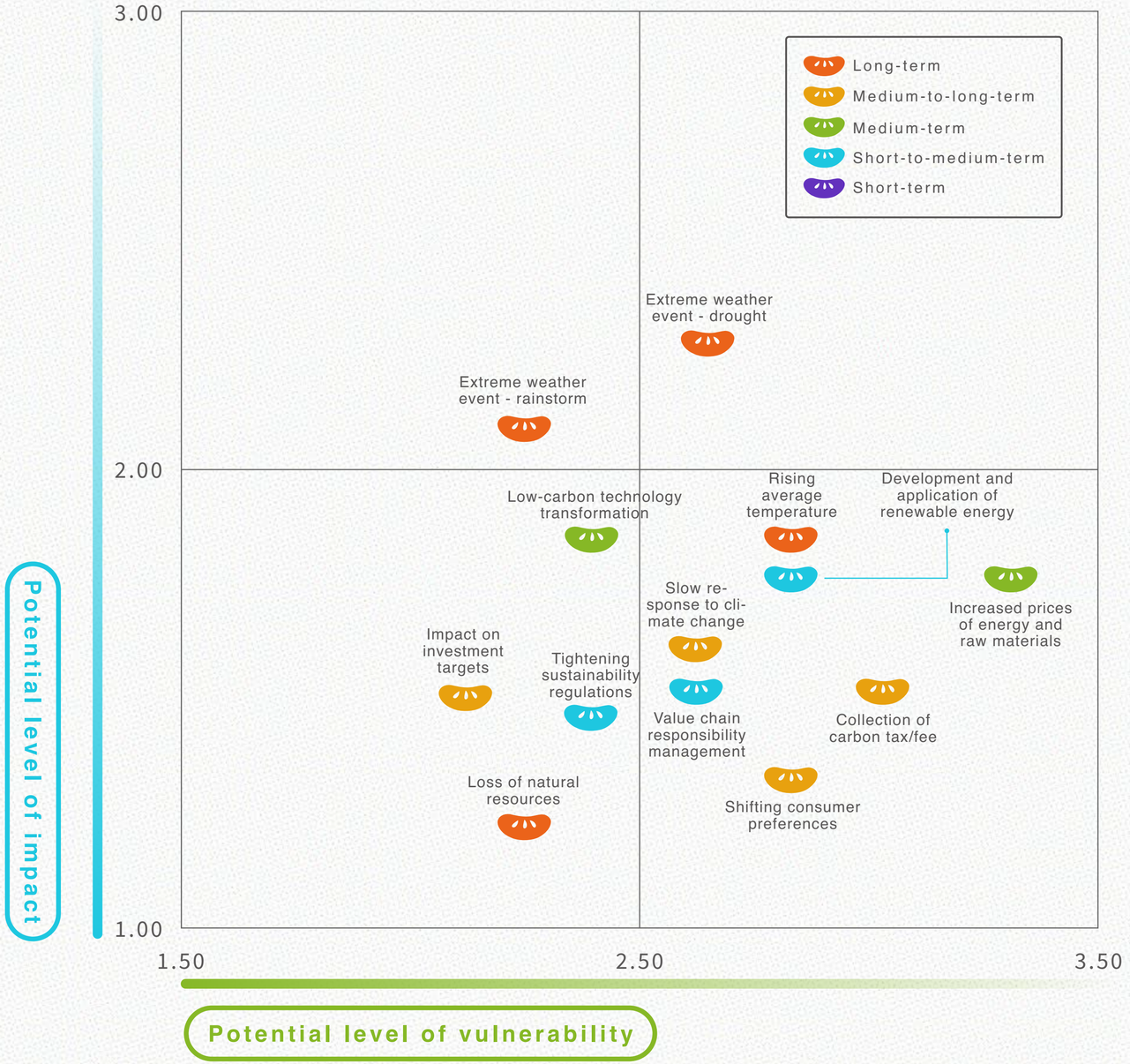
After assessing and prioritizing the materiality of risk hazards, the Company considers whether to integrate them into its group-wide risk management system to prepare for and take various response measures. According to the climate risk inventory results of this year, Gamania is in an industry with 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

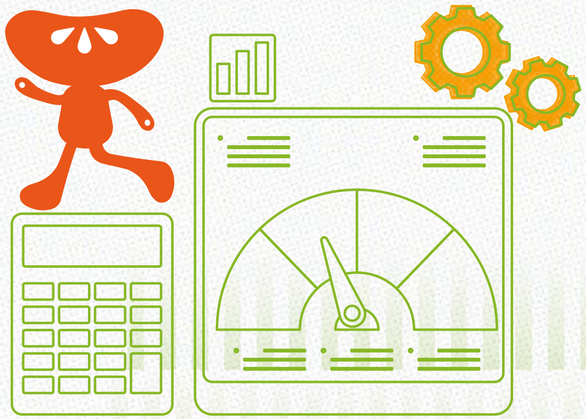
Time of risk occurrence

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.



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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

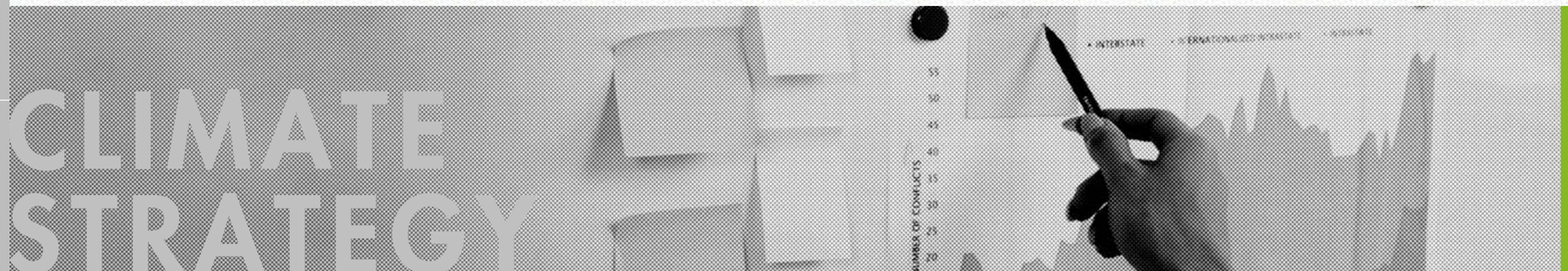
Climate risk issue 3	Average rise in temperature (chronic risk)
Estimated time of occurrence	Long-term
Scope of impacts	Upstream parties, own operations, and downstream parties
Risk impact	Based on TCCIP's estimates and applying the IPCC AR6 warming scenarios of 1.5°C to 4°C in Taiwan, it is expected 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

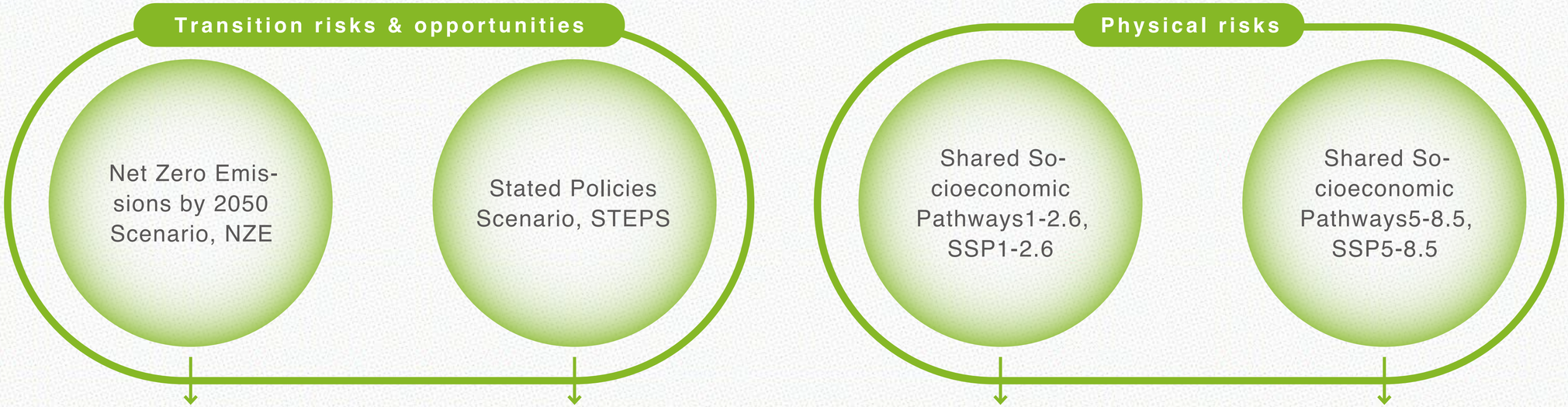


Climate Opportunity 2	Products and services
Impact	Gamania leverages digital network technologies and incorporates AI and big data to innovate products and services, effectively integrating group synergies, increasing operational efficiency, enhancing service experiences, gaining consumer approval, and 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

EXPLORE THE
UNLIMITED POSSIBILITIES OF LIFE

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

EXPLORE THE
UNLIMITED POSSIBILITIES OF LIFE

3.3.1 SUSTAINABLE PROCUREMENT

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GRI 2-6 GRI 2-24

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.

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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.