GAMANIA
Sustainability Report

gamania

2022

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Reading Guide

In 2022, Gamania disclosed its ESG related information through the Group's sustainable strategy blueprint framework. You may prioritize your reading of the corresponding chapters for the topics you want to know in depth. 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, YouTube channel and annual report to add interactivity. Please scan the QR Code or click on the hyperlink to learn more.

CH1
Promoting Sustainable Management

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

CH2
Promoting Digital Responsibility

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

CH3
Promoting Environmental Friendliness

Gamania focuses on environmental issues to reduce negative impacts on the environment

CH4
Promoting Positive Value

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

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About the Report

Welcome to read the ESG Sustainability 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 and fulfilling its social responsibility for a long time, looking forward to independently aligning with international sustainable development trends, and communicating with stakeholders through this report.

Reporting period and cycle

The disclosure period of this report is the year 2022 (January 1, 2022 to December 31, 2022), covering the specific actions and performance data of Gamania in economic, environmental and social aspects. Certain data traces back to 2019 or is presented using 2022 figures. Gamania has been publishing its ESG report since 2018. This is Gamania's 5th report, and it will continue publishing the report on an annual basis. This report can be downloaded in the ESG section of Gamania Group's website.

Reporting boundaries and scope

Financial materiality and industry relevance were considered for the boundaries of this report, and it covers Gamania Digital Entertainment Co., Ltd. itself and all the subsidiaries listed in CH1 (see pages 9~12). The report mainly covers Gamania's operations in Taiwan, which account for 84% of its consolidated revenue. Financial data on business performance was taken from Gamania's audited consolidated financial statements. Please refer to the 2022 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, the environmental indicators such as purchased electricity and water and gas consumption are collected from the entire group during the inventory process, and the rest of the environmental data is from the headquarters building of Gamania (111 Ruihu Street, Neihu District, Taipei). Data disclosed in this report has been gathered and surveyed by Gamania, and is presented using common values.

Compilation Principles of the Report

The content and structure of this report referred to the GRI Sustainability Reporting Standards (GRI Standards) of the Global Reporting Initiative (GRI), the Task Force on Climate Related Financial Disclosures (TCFD), and the sustainability indicators of the Sustainability Accounting Standard Board (SASB).

Contact information

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Gamania ESG

Message from the Group CEO and Sustainable Development Committee Chairperson

2022 is a year full of challenges and opportunities. The global energy, raw materials, and inflation issues triggered by the Ukraine-Russia war, as well as the launch of multiple AI services in the second half of the year not only bring new opportunities for industrial development, but also test the resilience of corporate operations. Under various changes, the overall performance of Gamania Group remained stable, with a stable revenue contribution from its core business. Its subsidiaries also grasped the post pandemic trend, and the benefit of diversified operations of the Group was evident. In 2022, the Group's consolidated revenue was NT$11.39 billion, net profit after tax was NT$1.76 billion, and the profit attributable to owners of parent was NT$1.28 billion. Both the revenue and profit were the second highest in history.

In addition to improving and expanding its core business, Gamania shoulders the sustainability mission entrusted by stakeholders, including shareholders, customers, employees, the society and partners, and launched four major sustainability strategic guidelines in mid-2022, including "promoting sustainable operations", "promoting digital responsibility", "promoting environmental friendliness", and "promoting positive value", in response to the seven United Nations Sustainable Development Goals (UN SDGs) that are highly relevant to our core business, and gradually implement the ESG (Environment, Society and Governance) sustainability strategy blueprint.

Activating Sustainable Management

"Talents" are the key to sustainable business operations. Gamania provides salary and benefit programs that are superior to regulatory requirements and the industry norm, in order to fulfill its commitment to employees' happiness in their work and living. The flexibility and independence in working hours and leave types, the thoughtful establishment of the "Gama Island" employee restaurant, the "24-hour gym", and the "Gama Garden" which is celebrating its 10th anniversary, are all examples that Gamania expects to provide employees with a peaceful working environment that balances life and career. Gamania also values the voice of its employees and encourages every employee to express their suggestions through the quarterly "Gamania Town Hall", so that the Group can continue to move forward. In 2022, the Company also joined the "TALENT, in Taiwan - Taiwan Talent Sustainable Action Alliance" to create a diverse, equal and inclusive workplace. Gamania has ranked 6% ~ 20% in the corporate governance evaluation of TPEx listed companies for three consecutive years (7th to 9th term), and has been rated as a top 5% enterprise in the industry by the Sustainability Yearbook 2023 issued by international sustainability evaluation agency S&P Global. In the future, we will continuously establish a solid foundation for business development through good corporate governance.

Activating Digital Responsibility

In the post pandemic era, global economic changes have accelerated the digital transformation process of enterprises, and potential information security risks have also risen to the national level.

Based on a solid experience foundation, Digicentre has promoted its security services to diverse industries such as finance, retail and mobile payment, and has become a strong support for its partners. Its self-developed mobile information security protection system appGuard obtained the EAL2 international certification of the International IT product security certification - Common Criteria this year to provide high-quality protection services for global customers and play an important role in the information security industry chain. Gamania Pay of the Group has also been recognized for its efforts in protecting user privacy and information security management. In 2022, it was awarded the "Information Resilience Excellence Award" by the British Standards Institute (BSI), making it the only award-winning enterprise among specialized electronic payment institutions.

Activating Environmental Friendliness

In order to meet the global consensus of 2050 net zero carbon emissions, Gamania led its peers and regulations to independently complete greenhouse gas inventories in 2022, formulate energy-saving and green energy policies with a pragmatic attitude, and complete green power procurement plans to gradually move towards net zero carbon emissions. Regarding waste management, in addition to the existing Bottle Man stable bottle recycling, the headquarters established a new Ms. Battery electric girl in 2022 to incorporate discarded batteries into the sustainable cycle. In addition, the "Gama Island" employee restaurant became a member of the "Green Food Declaration" campaign to promote green dining guidelines in 2022. By prioritizing the use of organic and seasonal ingredients and adding vegetable cuisine options, employees are encouraged to contribute to environmental friendliness in their daily lives.

Activating Positive Values

The Gamania Care Foundation was established in 2008, and has been promoting adventure education for 15 years to accompany young people who are brave enough to go out of their comfort zone and pursue their dreams. In 2022, a new initiative "GoNext" was unveiled to support two Dream Project teenagers - Taiwan's overseas peak explorer Lu, Chung-Han and Taiwan's first Spanish Primera Liga player Yuan, Yung-Cheng, to bravely pursue their dreams; it also officially launched the "Shore to Top" program and led Gamania Summer School students to hike 50 kilometers to challenge the National Mountain to Sea Greenway, and invited top marathon runners to explore the "Shore to Top" super marathon track at the end of the year to advocate the fearless and adventurous spirit.

Looking forward to the future, Gamania Group will deepen the four major sustainable strategies and policies, encourage every Gamania person to practice them personally, and continuously expand externally to find sustainable partners to actively implement sustainable actions comprehensively. We also hope to bring positive influence to the society through our ESG actions that leads the industry. In the face of changes in the environment, society and governance (ESG), Gamania will work hand in hand with stakeholders to advance towards a sustainable and mutually beneficial future.

2022 Honor and Affirmation

Corporate Governance Evaluation

6% - 20%

Rated top 6~20% among TPEx listed companies in the 8th Corporate Governance Evaluation.

Ministry of Finance

Outstanding Business Operator

Awarded "Outstanding Business Operator for Issuing Unified Invoices in 2022" by the Ministry of Finance.

2016 ～ 2023

i Sports Enterprise

Awarded by Sports Administration of the Ministry of Education " i Sports Enterprise"

two consecutive years

National Enterprise Environmental Protection Award

Won the bronze award of the fourth "National Enterprise Environmental Protection Award" by the Environmental Protection Administration for two consecutive years

2022 Buying Power
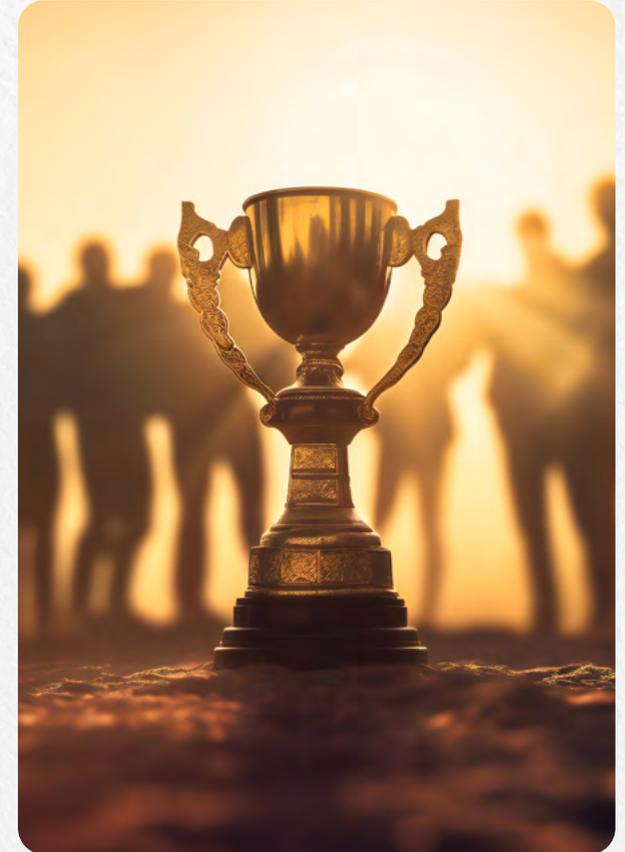
Service Procurement Award

Awarded the "2022 Buying Power Service Procurement Award" by the Small and Medium Enterprise Administration of the Ministry of Economic Affairs.

Gamania Cheer UP foundation

First Class

Won the first grade in the evaluation of the Social Affairs Bureau of the New Taipei City Govemment in 2022.

CHAPTER 1

Activating
Sustainable Management

1.1
About
Gamania

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Business
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Introduction of Gamania

The company was founded in 1995 and renamed Gamania in 1999. Since 2014, the company has been adopting ambitious plans to expand from games into e-commerce, payment, media, mobile platform, and digital commercial solutions. Gamania keeps exploring new business models, and actively integrates and diversifies related services. Gamania Group continuously moves towards a full ecological network enterprise to provide comprehensive services to consumers, and bringing Taiwan's creativity to the world. In the future, in addition to deeply cultivating its various businesses, our operation focus will be on beanfun! Action Life Platform, and will invest resources to develop its own IP. Through the interconnection and integration of various business groups, we will comprehensively develop life applications, change users' experience, create the Group's innovative energy, leverage on the Group's synergy, build a full ecological network enterprise, and use the full ecological network platform beanfun! to connect the network ecosystem of the Group, and lay the foundation for sustainable growth.

Gamania's Profile

Date established
June 1995

Capital
NT$ 1.755 billion

TPEX listing date
May 2002

Group CEO
Liu, Po-Yuan

Number of employees worldwide
985

Headquarter location
No. 111, Ruihu Street, Neihu District, Taipei City

Main operating locations
Taiwan, Hong Kong, South Korea, Japan, Singapore

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Gamania Group's Services

Game

Gamania continues working with well-known major international gaming service providers to introduce games that have been yearned for. Through the robust localized cultural operation capability, we precisely keep track of the needs of players in order to enhance their loyalty and stickiness, which not only successfully leads our gaming products to become legendary, but also develop new games on our own to enhance the unique entertainment experience. The games provided 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", "The Legendary Moonlight Sculptor" and "World Flipper".

E-commerce

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.

E-commerce

The first of its kind to focus on Anime, Comics, and Games (ACG) and is devoted to creating an entertaining e-commerce platform. Gaming and socializing upgrade the shopping fun. AI data are applied to improve the operational performance of partner stores and to make trading more convenient and shopping more fun. JollyBuy is selected by the Ministry of Economic Affairs for the promotion of the digital transformation and revitalization plan for retailers by assisting stores and individuals in opening stores, providing more digital transformation preferential schemes for retailers, and alleviating business pressure during the pandemic period. It introduced Taiwan's first online mystery box marketing model to bring new business opportunities with brand-new buying experience. In 2022, it continued focusing on the products loved by the ACGN community as the key category, and exclusively promoted virtual and physical consumption through innovative services, driving new customer traffic.

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Gamania Group's Services

Payment

橘子支付
GAMA PAY

Combines the Group and its cross-disciplinary partners and turns online digital content-based transactions offline (Online to Offline). The scope of service covers food, clothing, housing, transportation, education, and entertainment to build convenient and safe payment applications that better meet the spending needs of the digital generation. Young and gaming populations are prioritized. Meanwhile, the stores are offered the best solution to cash flows, membership management, and ticketing. In 2022, it mastered the new retail business model of OMO cyber and physical integration, deeply cultivated high-frequency application scenarios, and achieved excellent operational performance. The growth rate of membership reached 19%, the growth rate of agent collection and payment transaction volume reached 13%, and the growth rate of stored value amount reached 173%. Moreover, due to the opening of inter-institutional account transfer services to electronic payment vendors by the regulatory authority, the account transfer amount has significantly increased, with a growth rate of up to 2,492%.

Payment

GASH

"GASH" point service not only enables players to make payments, but also provides comprehensive digital entertainment contents. The quality and powerful features make it possible for digital players around the world to travel freely in the infinitely wide range of digital entertainment world through the GASH platform. GASH, a subsidiary of Gamania Group, officially launched the "Blockchain BaaS (Blockchain as a Service) one-stop integration service" in 2022 to provide partners with technical support and consulting services in aspects of production contracts, casting websites and community integration marketing.

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Media

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 contents of video programs have been gradually transformed into an video news website in cooperation with various platforms, while combining the resources of the group to understand readers' preferences and recommend personalized news through data analysis. In 2022, Gamania won the Most Influential News Award of the "Silver Influence News Award", and the Instant Reporting Outstanding Award in Print and Online (Text) Media category and the Special Reporting Excellent Award in Print and Online (Text) Media category of the "Consumer Rights News Reporting Award".

Media

Gamania deeply cultivates a solid foundation of 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, quickly connect network resources, continuously undertake the overall advertising role for NOWNEWS, and deeply cultivate performer agency services and digital audiovisual content development, in order to become a marketing A Team that connects media resources to provide partners with comprehensive integrated marketing services, and resonate with the digital generation of consumers and communicate with the younger generation through more diverse digital content to expand market awareness, create synergy, and strive to become an important partner for business owners to connect with the younger generation, so as to successfully assist multiple online products and services such as games, entertainment and e-commerce to enter the Taiwan market smoothly.

Media

It has completed the deployment of a new advanced customer service system, providing interactive voice, intelligent text-based customer service robots, telephone, email, instant messaging, message boards and other cross-channel service integration. Through customer service first-party data application and analysis, user experience optimization and operational efficiency are enhanced; with dual redundancy of switches and Amazing Thor intelligent and secure office solutions to enable decentralized business operation and ensure uninterrupted service throughout the year. The bf! affinity card service was launched to help brands maintain user loyalty, strengthen user drive, and create traffic realizations by providing preferential offers and privileges to target communities based on data analysis.

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Gamania Group's Services

Mobile Platform

The beanfun! is a comprehensive mobile living platform that combines games, entertainment points, payment, e-commerce, and IM in one and also consumption coupons. With simple personalized interfaces, it further enriches life. One can shop in a group through chatting, adding more fun to communication and allowing the "multi-functional radar" to remain on at any time anywhere for a simple yet enriched web-based life. Gamania launched a new service "fun Market" to create a legitimate authorized IP digital collectible platform in 2022, to provide a B2B and C2C digital commodity trading platform for collectibles, game props, virtual goods and other treasures.

Digital e-commerce solution

Gamania is an expert in cloud data and information security that combines cloud server room, information security service and mobile safety. With our technical experience accumulated over the years, we offer domestic and international customers with tailored services and solutions for information security, system integration and IDC/NOC/SOC. Major enterprises were actively engaged in cloud transformation in 2022, causing the cloud service revenue to increase by 33.2% from that in 2021, and the information security service revenue to increase by 84.3% from that in 2021.

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Financial performance

The consolidated revenue of Gamania Group in 2022 was NT$ 11.39 billion, an annual growth of 0.14% and the second highest in the Group's history, mainly due to the continuing growth momentum of the main product "MapleStory (New)" with its product revenue reaching a historic high, coupled with the support of new games and stable growth of other business groups. The gross profit was NT$4.68 billion, an annual growth of 1.58%. Benefiting from the optimization of high-margin product portfolio and proper cost control, the operating income amounted to NT$1.76 billion, an annual growth of 1.41%. The after-tax net profit attributable to owners of parent was NT$1.28 billion, an annual growth of 15.68%. The earnings per share (EPS) was NT$7.29.

	2020	2021	2022
Operating income（NT$ million）	10,443	11,372	11,388
Operating gross profit（NT$ million）	3,969	4,757	4,682
Net profit of current term（NT$ million）	782	1,106	1,280
EPS（NT$）	5	6.30	7.29
Debt ratio（%）	40.77 %	38.22 %	39.45%

↑0.14%
consolidated revenue
113.9
billion

↑1.58%
gross profit
46.8
billion

↑1.41%
operating income
17.6
billion

↑15.68%
operating profit
12.8
billion

consolidated revenue
7.29

Annual report QR code

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Tax Management

The key tax management policy of Gamania Group is complying with local tax regulations and disclosure requirements, enhancing the sustainable value created for shareholders, implementing effective risk control, not using tax planning or tax havens for tax avoidance, and not artificially transferring profits to low tax rate countries with no substantial operations. Gamania follows the local tax regulations to file and pay various taxes on a regular basis, and complies with the tax laws and regulations of the location of its operating base, cooperates with the local tax authorities to establish a good communication channel with them based on the principle of tax fairness.

Unit:NT thousand $	2021	2022
Pre-tax net profit	1,445,096	1,708,448
Book tax amount	435,981	430,341
Effective tax rate on book amount (%)	30.17%	25.19%
Income tax payment	385,669	447,641
Effective tax rate on cash (%)	26.69%	26.20%

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Culture

Creativity

We are creators of value, creating possibilities through innovation and creativity with vigorous curiosity, ambition, imagination, execution and willpower.

Advance

We are passionate about the pursuit of new knowledge, always at the forefront of technology and trends, constantly evolving, never stopping to pursue better experiences and services.

Relationship

We value customer relationship, understand the needs of consumers, explore the good experience in life, always with enthusiasm and vitality, and we are user-centered, to create a good relationship.

Environment

We are committed to sustainable development, being the protector of the ecology and environment, caring for the earth, caring for people and things around our lives, valuing the ecology, and insisting on the concept of sustainability.

The Core of the Gamania Group Brand: Dare to Challenge

Since its establishment in 1995, Gamania Group has taken "Dare to Challenge" as the core of its brand with the genes of destructive innovation, viewing every challenge as an opportunity to surpass. With the passion to explore the world and create unique Gamania values. 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 the corporate slogan, hoping to build the imagination of a better life for people!

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.

Brand Vision: "Explore the Unlimited Possibilities of Life"

From games, media, payment, e-commerce, to digital life, 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.

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G!VOICE
to know more about the 2022 them

G!VOICE
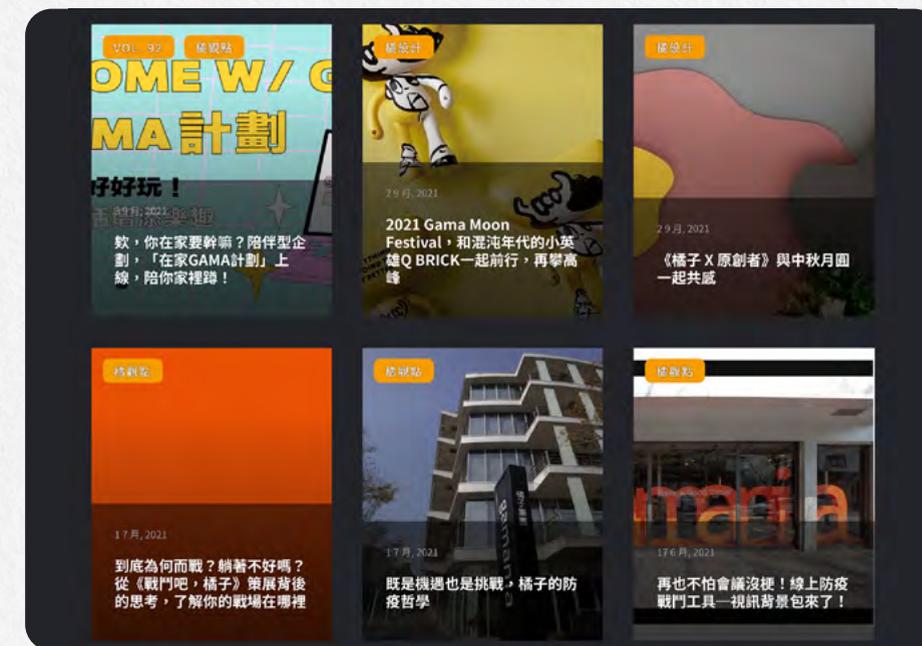to know more about the themes of past years

Annual Corporate Theme: All for One

Employee communication and the cohesion of all employees have always been the inclusive culture shaping that Gamania Group attaches great importance to. 2022 is the 27th year of Gamania Group's establishment, and we continue gathering various services to make Gamania people's combat power more concentrated, thus providing users with a simpler and smoother experience and reflecting the substantive meaning of the 2022 theme of "All for One". "All" means the people and energy of the Group, which will be re integrated in 2022 with "One" as the common goal of the Group. This goal may be better operational performance, better work environment, or more positive social influence. Through the energy gathering of the entire Group, we are ready to face a rapidly changing environment.

G!VOICE

Gamania has been releasing "G!VOICE" since 2006 to convey the Gamania culture to the public to attract partners that share the same visions and ideals, while promote the mutual understanding of Gamania employees to reach a consensus on the development goals of Gamania, and inject unique creative thinking as well as combine the diverse business content of Gamania Group to create new perspectives belonging to Gamania. Various topics are designed for G!VOICE to introduce and explore contents related to Gamania's culture through "Gamania Perspective", explore various aspects that Gamania people have to know through "Gamania Column", reflect various activities of Gamania people's entertainment culture through "Gamania News", share outstanding awards of Gamania people through "Gamania Honor", and showcase brand products and gifts of Gamania design through "GamaniaDesign".

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ESG Committee

Gamania pays attention to the rights and interests of internal and external stakeholders of the Company, and has established the Corporate Social Responsibility Best Practice Principles, hoping to use the Company itself as a model to extend and expand it to the society and the environment, and bring positive benefits to the Company both internally and externally. In 2019, the board meeting approved the establishment of an ESG Committee, with the Chairman of the Board serving as the committee chairman and the Group Chief Financial Officer serving as the convener. At the end of 2021, the board meeting approved the establishment of a "Sustainability Planning Office" under the ESG Committee which reports its implementation results to the board of directors at least once a year, and is responsible for promoting and integrating various ESG task groups. The ESG task groups are managed by the heads of the Group Chief Financial Officer 's Office, Group Chief Strategic Officer's Office, Corporate Communication Office, Human Resources Office, Foundation and Administrative Service Division, and execute corresponding ESG tasks. The ESG Committee meets at least once a quarter, and the board of directors fully authorizes and provides guidance on the sustainable development strategies proposed by the ESG committee and the implementation. The key projects for 2022 include formulating and implementing the ESG sustainable strategy blueprint, preparing the ESG sustainability report, conducting greenhouse gas inventory and inspection and net zero carbon reduction, optimizing institutional investor evaluation, and promoting social welfare activities.

Sustainable Strategy Blueprint

In 2021, Gamania launched the planning of its sustainability strategy blueprint, with "sustainable rotation" as the core of the strategy, and the spirit of "the only thing that does not change is change," and Dare to Challenge to attain innovation and creativity, pursuit of excellence, good relations, and environmental coexistence in all business units to become a more sustainable Gamania. In response to the seven United Nations Sustainable Development Goals (UN SDGs), which are 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 will continue to integrate the spirit of corporate sustainability with Gamania's culture, practice sustainable development in its daily operations, and address the expectations of its stakeholders in the future.

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Main Theme	Responding to SDGs	2022 Performance Highlights	Key Objectives for 2023	Vision
Rotating Sustainable Management	8 DECENT WORK AND ECONOMIC GROWTH / 17 PARTNERSHIPS FOR THE GOALS	• The consolidated revenue was NT$11.39 billion, and the earnings per share is NT$7.29. • Rated top 6~20% among TPEx listed companies in the 8th Corporate Governance Evaluation. • Completed 4 international sustainability evaluations.	• Improved international sustainability evaluation performance. • Optimized the IR website. • R&D and implementation of sustainable environment friendly alternatives for various brands' cultural products.	Build a more resilient management system and culture by incorporating ESG elements into the management mechanism, and further develop a more sustainable corporate brand culture by deepening the cooperation with value chain partners.
Rotating Digital Responsibility	3 GOOD HEALTH AND WELL-BEING / 16 PEACE, JUSTICE AND STRONG INSTITUTIONS	• The R&D expenditure was NT$485 million, and a total of 98 patents are approved and announced in Taiwan. • 0 major cyber attacks and privacy breaches. • Revise 13 information safety regulations.	• Promoted the systematization of intellectual property rights. • 0 major cyber attacks which caused serious financial impacts. • 0 privacy breaches. • The beanfun! satisfaction level of all channels is greater than 4 points.	Putting consumer needs at the center, we continuously provide innovative and diverse products and services, and strive to create a safe and healthy digital environment for a sound IT society.
Rotating Environmental Friendliness	12 RESPONSIBLE CONSUMPTION AND PRODUCTION / 13 CLIMATE ACTION	• Won the bronze award of the fourth "National Enterprise Environmental Protection Award" by the Environmental Protection Administration for two consecutive years • Completed ISO 14064:2018 external inspection. • 100% local procurement.	• Adopted green power. • GHG emissions (Scope II) dropped by 6%. • Completed ISO 14064:2018 external inspection. • Upgraded the computer room. • Replaced old LED tubes with energy-saving LEDs.	Continuously paying attention to the environment and climate change, manage the use of energy and resources, and gradually reduce the negative impact of our operations on the environment by implementing environment friendly practices.
Rotating Positive Values	4 QUALITY EDUCATION / 16 PEACE, JUSTICE AND STRONG INSTITUTIONS	• Average employee training hours increased by 31%. • Overall satisfaction rate of Gama Island reached 88.45%. • With the theme of "Tide Your Adventure", a total of 2,414 students participated in the online adventure course, and a total of 20 teenagers completed the Jade Mountain Pioneer Climbing offline. • Lu, Chung-Han of the Dream Project successfully climbed the world's third highest mountain, Gancheng Zhangjia • Yuan, Yung-Cheng of the Dream Project officially played in Spain.	• Held ESG lectures. • Produced ESG advocacy films. • Continuously promoting the 2023 Dream Project - Lu, Chung-Han and Yuan, Yung-Cheng • Launch the 2023 Dream Project - Marching Toward the Basketball Dream • Organized the Gamania Summer School.	To promote positive social influence, drive a more benevolent and inclusive social atmosphere, and guide the new generation to pursue their dreams and express themselves to strengthen the self-identity and self-confidence of the youth.

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Stakeholders

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 have identified the five major stakeholders of Gamania: employees, investors/shareholders, partners, customers/consumers and the general public. We will continue to refer to international sustainability trends, and will further evaluate and incorporate government/regulatory agencies and the new generation in the future.

Stakeholders	Meaning to Gamania	Issues of concern	Communication channel	Communication frequency
Employees	Employees are the most important asset to Gamania. Our creation of products, services, passion and culture have all been the accumulation of painstaking efforts of all Gamania employees. As such, we value the opinion of Gamania people greatly.	● Talent recruitment and training ● Labor-management relations and employee rights ● Workplace safety and health ● Diversity and inclusivity	● For the questions raised by employees during the Gamania Town Hall (employee meeting), the Group CEO will respond on the spot, or the relevant units will be instructed to make internal announcements and explanations later. ● For questions raised by employees to the welfare committee, the welfare committee will respond to individuals or all employees via email. ● Impeachment email: integrity@gamania.com ● Sexual harassment complaint email: 995@gamania.com ● Intranet OH or HR helper on teamgoal! ● Manager of Group Human Resources Office/Chen, Fu-Yu ● Telephone: (02) 2658-8866 #1054	● Gamania Town Hall once a quarter ● Large-scale welfare committee event at least once every six months ● Orientation Training for Employees, Routine Employee Training ● E-Leaming ● Performance evaluation once a year ● Lectures from time to time
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 ● Legal compliance ● Business performance ● Risk Management ● Energy and carbon emissions management ● Green operation	● Investor Relations Manager/Chen, Wei-Hsia ● Telephone: (02) 2658-8866 #1019 ● Email: ir@gamania.com ● Stock Affairs Manager/Hsu, Ching-Hsien ● Telephone: (02) 2658-8866 #1433 ● Email: fn-share@gamania.com	● Convening annual shareholders' meetings and issuing company annual reports. ● Participating in online briefings for corporate investors from time to time. ● IR website's investor relations section provides real-time updates on relevant information.

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Stakeholders	Meaning to Gamania	Issues of concern	Communication channel	Communication frequency
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	• Head of Game Business Negotiation/Global Business Development Division • Telephone: +886-2-2658-8866 #1202	• Technical meetings for collaboration or selection of collaborating partners. • Holds technical forums and seminars from time to time. • Participating in various game exhibitions from time to time.
Customers/ Consumers	Gamania couldn't have achieved long-term and sustained operation without the support of customers and consumers.	• Information security and privacy protection • Product and service innovation • Customer rights and services	• Hotline: (02) 2192-6100 Intelligent customer service (Chat Bot): beanfun! helper • Instant message service (IM): beanfun! helper • Message board (email): https://service. antspw.com/MSGBoardUI/APPForm • Response to messages on IOS/Android platforms • FB fan private message reply：https://www. facebook.com/letsbeanfun	• Provide 24-hour, year-round, multi-channel services based on the needs of different customers and consumers.
General Public	As a key player of the domestic game industry and the operator of a platform for varied digital entertainment and services, Gamania is bound by specific obligations to the society, particularly to youths and children. We value the opinions and feedback from consumers of all ages, and have been working hard to become a brand that is trustworthy.	• Information security and privacy protection • Product and service innovation • Social service innovation	• Acting Spokesperson/ Director of Corporate Communications Office: Chen, Yun-Ru • Telephone: +886-2-2658-8866 #1229 • Email: pr@gamania.com	• The latest information is made available on Gamania's official website and the websites of its various subsidiaries. • Real-time information announcements on social media.

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Major Issues

The analysis of major issues by Gamania in 2022 is based on the significance matrix identified in 2019, with reference to the industry's major issues of concern to institutional investors, benchmark peers and the Sustainable Accounting Standards Board (SASB). The list of major issues has been reorganized and revised, and diversity and inclusivity issues have been added in 2022. In addition, the original independent issue of employee compensation and benefits are integrated into the issue of labor relations and employee rights, and the environmental issue (operational impact to the environment, indirect environmental impact and energy and resource conservation) are readjusted to be green operations and energy and carbon emissions management. Adjustments are also made to the implications of risk management, product and service innovation, labor relations and employee rights. After comprehensive evaluation, the significance matrix of Gamania was adjusted.

Major Issue Readjustment Flow

Collect and study international trends and industry information	Reexamine existing themes	Evaluate the positive, negative and financial impacts of each issue	Confirm major Issues
Collect major issues from institutional investors, the Sustainable Accounting Standards Board (SASB) industry and various peers.	Review all existing issues and their meanings, and evaluate whether any consolidation, revision or deletion is necessary.	Provide an explanation of the industry context, substance and potential impact, and commission a sustainability consultant to evaluate the positive and negative impacts of each issue.	Adjust the major issue matrix according to the aforementioned results, and the ESG Committee reports it together with the sustainability report to the board of directors for review.

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Major Issues in 2022

MAJOR ISSUES	MEANING TO GAMANIA	POSITIVE AND NEGATIVE FINANCIAL IMPACTS [1]	Management policy and performance
CORPORATE GOVERNANCE AND ETHICS	The sound governance structure and operation of the Company, including the composition and operation of the board of directors, shareholder rights, functional committee operation, and decision-making participation, enable the stable operation of the enterprise, and establish a good internal audit and control system, as well as an anti-corruption and anti-terrorism financing system, so as to actively prevent unethical behavior.	Strengthening the sound corporate governance mechanism of Gamania can protect the rights and interests of shareholders, employees, customers or other stakeholders, and will be beneficial for the Company' s improvement of its sustainable performance, with the opportunity to enhance its competitiveness in the international capital market, making it the preferred investment target for investors.	1.2 Corporate governance
LEGAL COMPLIANCE	The Company follows the practices of environmental, social and economic regulations, implements compliance measures or training, and improves, handles and responds to illegal situations.	Compliance with regulations can help Gamania avoid penalties due to violations of regulations, which in turn affects the Company's image.	1.2 Corporate governance
BUSINESS PERFORMANCE	The Company's operational overview, revenue, expenditure and profitability, as well as its business strategy and performance.	Gamania pursues the improvement of financial performance to contribute to the local, national and global economic systems, and to improve the rights and interests of shareholders, employees and various stakeholders.	1.1 About Gamania
INFORMATION SECURITY AND PRIVACY PROTECTION	The Company's information security resilience, customer privacy and personal data protection include the information security management system, rights and responsibilities management unit, monitoring and execution procedures, and reporting mechanism.	Gamania continuously strengthens information security and privacy protection to avoid negative impacts, such as personal information security disclosure and privacy infringement caused by Gamania' s or its partners' failure to disclose or use customer data without the consent of the customer, which may result in litigation, law violation incidents, litigation costs, and compensation and other economic losses.	2.2 Information security

[1]Comprehensive consideration of the positive and negative impacts of the issues on the economy, environment and the public and financial impacts

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Major Issues in 2022

MAJOR ISSUES	MEANING TO GAMANIA	POSITIVE AND NEGATIVE FINANCIAL IMPACTS [1]	Management policy and performance
RISK MANAGEMENT	It covers the risk management system at the company level, including risk identification (including but not limited to information security risks, emerging risks, climate related risks, etc.) and the risk management organizational structure and system, and the development of risk countermeasures.	Effective risk management can strengthen the resilience of the Company's business and avoid economic losses. If faced with risk impacts, measures can be taken quickly to restore the normal operation of the enterprise.	1.2 Corporate governance
PRODUCT AND SERVICE INNOVATION	Improve innovation management, develop digital innovation, integrate internal and external resources, provide customers with higher quality and innovative services through cross industry cooperation and business creation, and protect intellectual property rights and comply with big data/AI ethics requirements.	Gamania has introduced technologies such as AI and big data for product and service innovation, which can effectively integrate the synergy of the group, increase operational efficiency, improve service experience, gain consumer recognition, and provide the opportunity to create a higher revenue and better operating performance.	1.1 About Gamania 2.1 Innovation management
TALENT RECRUITMENT AND TRAINING	The mechanisms for employee cultivation and career development, such as training, performance evaluation, incentive measures, career planning assistance measures, etc.	Gamania strengthens talent recruitment, employee capability development and cultivation, and continuously improves and enhances internal welfare measures and compensation to enhance the competitiveness of the enterprise.	4.1 Gamania family
LABOR-MANAGEMENT RELATIONS AND EMPLOYEE RIGHTS	Protect human rights, promote fair compensation and diverse benefits, maintain employee compensation competitiveness, and establish corresponding welfare measures and compensation systems.	Gamania strengthens talent recruitment, employee capability development and cultivation, and continuously improves and enhances internal welfare measures and compensation to enhance the competitiveness of the enterprise.	4.1 Gamania family
WORKPLACE SAFETY AND HEALTH	Maintain workplace safety, and manage occupational disaster risks and employee health, such as an occupational safety management system, frequency of disability injuries, occupational disease rate, and death toll.	Cultivate good health habits among employees to enable them to have healthy physical and psychological conditions when working.	4.1 Gamania family

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Major Issues in 2022

| MAJOR ISSUES	MEANING TO GAMANIA	POSITIVE AND NEGATIVE FINANCIAL IMPACTS [1]	Management policy and performance
DIVERSITY AND INCLUSIVITY	Promote a culture of diversity and equality, and establish and promote management policies, such as promoting gender equality among employees and recruiting employees with physical or mental disabilities.	To create an equal, diverse, and inclusive workplace environment for all employees, in order to promote social stability and encourage a good workplace with mutual respect.	4.1 Gamania family
SOCIAL SERVICE INNOVATION	Provide innovative products and services with social benefits, assist in improving the quality of life for the public, and enhance the Company's ability to create value.	Practice social value and accelerate innovative development through products and services that have a positive impact on the society.	4.2 Social inclusion
CUSTOMER RIGHTS AND SERVICES	Improve customer satisfaction and maintain good customer relationships through timely and professional services, and treat consumers in a fair and reasonable manner and provide transparent and fast service solutions. This includes setting principles of fairness and ethics, advertising authenticity, customer satisfaction survey, appeal protection principles, transparent appeal channels and mechanisms, etc.	If there is any infringement of customer rights and interests, it may affect customer satisfaction and the corporate image, and there may be related legal proceedings resulting in litigation costs, compensation and other economic losses.	2.3 Protection of customer interests
ENERGY AND CARBON EMISSIONS MANAGEMENT	Review the Company's energy usage status and the impact of greenhouse gas emissions, as well as formulate goals and evaluate the measures and practices to achieve them.	Due to environmental impacts such as greenhouse gas emissions caused by operations, the implementation of climate governance and promotion of strategies and management measures can help reduce environmental impacts such as carbon emissions and waste. Gamania must continue to strengthen its strategic layout and management of energy issues (such as using renewable energy and continuously increasing the proportion), which can help mitigate potential financial cost impacts in the future.	3.1 Environmental management
GREEN OPERATION	Pay attention to environmental issues and promote actions related to environmental issues.	Implement climate governance, promote strategies and management measures, reduce environmental impacts, and strengthen corporate strategic layout and management of climate issues (such as raising the ratio of renewable energy), in order to mitigate potential financial cost impacts due to climate risks in the future.	3.1 Environmental management 3.2 Environmental symbiosis

1.2
Corporate governance

1.2.1
Governance organization and structure

GRI 2-9、2-11、2-12、2-15、2-16

Board of Directors' meeting

Gamania's board of directors comprises 7 members including 4 non-independent and 3 independent directors; they participate in board meetings, functional committee meetings, and internal meetings. All the communication was good in 2022. In 2022, the Taiwan Corporate Governance Association conducted a performance evaluation of the Company's board. Subsequently, optimization and improvement will be carried out based on the evaluation results, including the planning of establishment of a risk management committee and inclusion of incident management in management items. The committees under the board of directors include the Audit Committee, Compensation Committee and Nomination Committee, and the work and responsibilities are distributed by the Group CEO Office. For more information on board members, management team, and functioning, please see P.18-19 of the annual report.
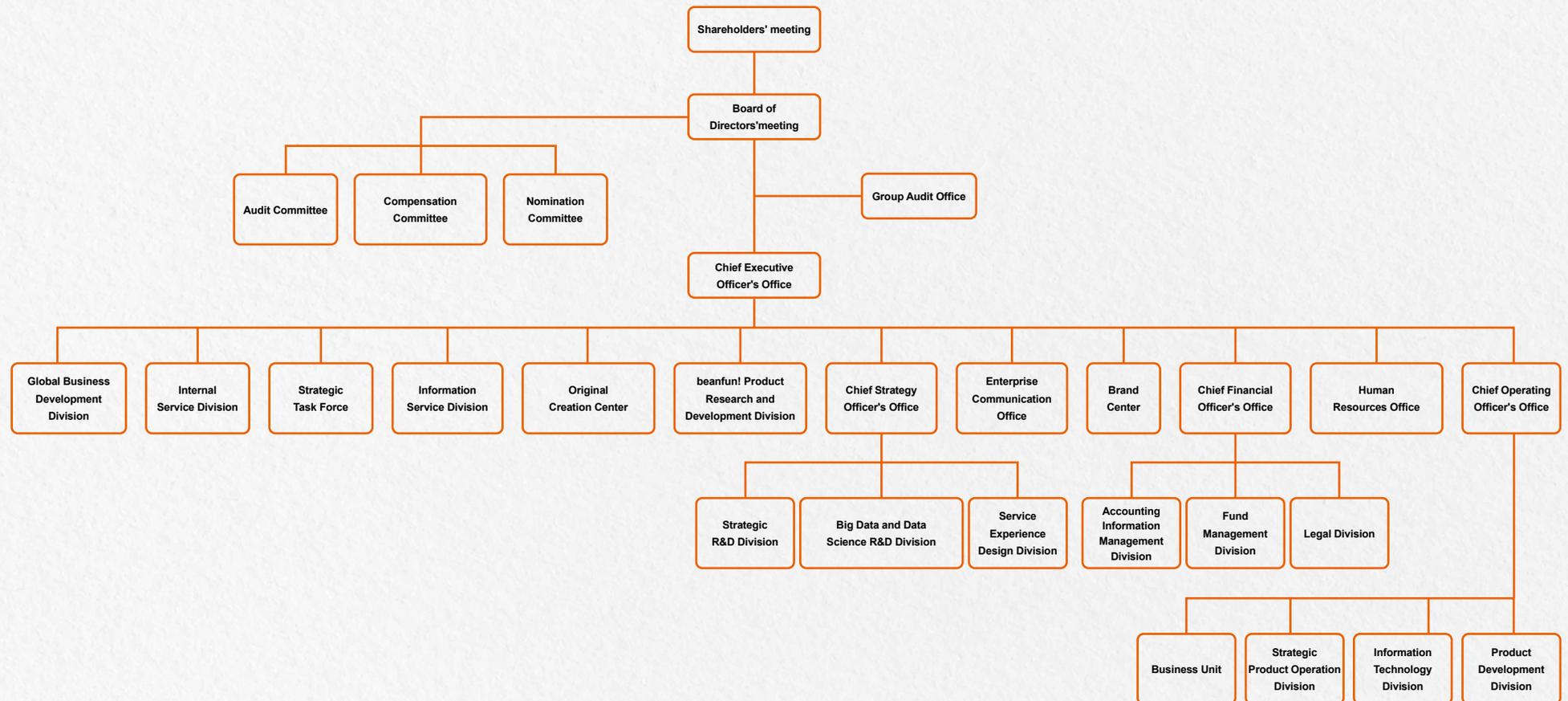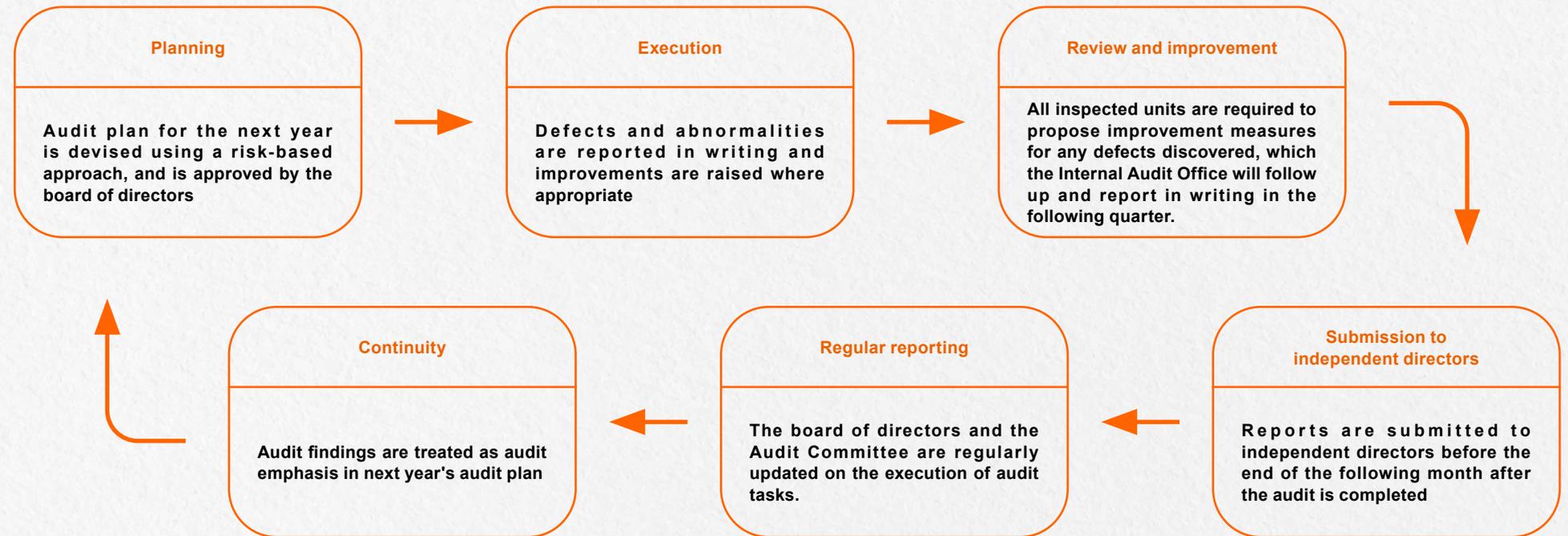
1.2
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1.2.1
Governance organization and structure

GRI 2-9丶2-11丶2-12丶2-15丶2-16

Audit Office

Gamania has an Internal Audit Office created directly under the board of directors that specializes in internal audit tasks, assists the board and managers in evaluating the effectiveness of internal control system, and offers improvement advices to ensure that the internal control system remains effective. These advices provide the basis for future reviews and amendments.

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

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

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

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

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

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

1.2
Corporate governance

1.2.1
Governance organization and structure

GRI 2-9、2-11、2-12、2-15、2-16

Internal control system

Defense	Accountable department	Method of control	Role and function
First line of defense	All operating units	Each unit is responsible for enforcing their own self-inspections and internal controls	Design robust internal control procedures for identifying and managing risks
Second line of defense	Administrative and compliance units	Contribute professional skills to help optimize the company's processes, and monitor at the management level to ensure that corporate risks are managed effectively	The management continues to establish risk management policies and supervise and assist various units in risk management from an organizational perspective
Third line of defense	Internal audit	Audits are conducted at high level of independence and objectivity, and findings are reported directly to the board of directors	Evaluates effectiveness of the internal control system in a timely manner, executes audit tasks according to standard operating procedures, and offers recommendations to various units

1.2
Corporate governance

1.2.2
Ethical corporate management

GRI 2-23、2-24、2-27

Ethical corporate management is implemented under the core values of Gamania. Gamania has established a dedicated unit, the "Group Executive Office", under the board of directors to promote ethical corporate management, responsible for formulating and supervising the implementation of ethical corporate management policies and prevention plans. It regularly reports on the implementation status to the board of directors every year, formulated "Ethical Corporate Management Procedures and Code of Conduct" and "Code of Ethical Conduct", and provides annual reports on the implementation of ethical corporate management and measures taken to stakeholders for review. Gamania has been organizing online courses on ethical corporate management since 2016, in which the Chairman, President and senior managers communicate with employees on the Company's philosophy and values of ethical corporate management. The completion rate of the ethical corporate management course was 81% in 2022. Gamania complies with all regulations and had no significant fines or non-monetary penalties in 2022.

Accusation mechanism
Gamania sets out complete accusation measures, standard investigation procedures and confidentiality mechanisms for handling accused matters, and relevant measures to protect whistleblowers in the "Ethical Corporate Management Procedures and Code of Conduct". Personnel responsible for handling accused cases should declare in writing that they will keep the whistleblower's identity and content confidential. The Company also promises to protect whistleblowers from improper treatment due to the accused matter.

An independent accusation mailbox has been established on internal and external websites of the Company (integrity@gamania.com) for use by internal and external personnel of the Company. External whistleblowing is the responsibility of the Audit Office under the board of directors, while the Human Resources Office is responsible for the planning and operation of the internal whistleblowing system. If the whistleblowing case is verified to be true, the designated unit will report the fact, its handling method and subsequent review and improvement measures to the board of directors, and disclose the relevant measures and information to the Company's website.

【Procedure for Handling Accusation Cases】
1. 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.
2. The responsible units of the Company and the supervisors or personnel mentioned in the preceding paragraph shall immediately investigate the relevant facts, and if necessary, provide assistance from legal compliance or other relevant departments.
3. 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.
4. For the acceptance, investigation process and investigation results of the accusation case, written documents should be retained and kept for five years; the documents may be kept in electronic format. Before the expiration of the retention period, if a lawsuit related to the accusation content occurs, the relevant data should be stored until the end of the lawsuit.
5. 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, and propose improvement measures to prevent the recurrence of the same behavior.
6. 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.

1.2
Corporate governance

1.2.3
Risk management

Gamania adopts a total risk management and control system, and identifies and manages risks in all aspects of business administration. The Internal Audit Office conducts annual audits to identify risks and facilitate timely preparations and responses. An audit progress control sheet and a summary of findings and improvements are prepared to serve as means of control. These practices help maintain Gamania's sound corporate image and safeguard businesses against risks to allow more stable growth.

Risk Items	impact and countermeasures
Technology and industry changes	Given the increasing popularity of network broadband and technology products, the constant breakthroughs in network communication technologies, and the constantly changing technological trends, Gamania makes comprehensive deployment in the hope to become a fully web-based flagship group that, with its robust gaming capabilities to comprehensive mobile life applications, takes on challenges and opportunities brought about by technological changes to satisfy the needs of customers.
Corporate information security	Corporate information security risks include not only external cyber attacks but also insufficient internal awareness and knowledge, viral threats that lead to abnormal or disrupted operations of systems, data alteration and damage; all of them are operational risk factors. Therefore, to ensure information security, besides defining that the information security policy shall be the highest guiding principle based on which applicable information security management organizations, regulations, and operating procedures shall be established, the Company has leaders to hold the management to call for the information security meeting periodically on a yearly basis where existing information security practice is reflected upon and the improvement plan is prepared. The risks related to corporate information security include insufficient employee security awareness, virus threats, network attacks, business interruptions, personal data protection, etc. Relevant and corresponding measures are detailed in 2.2.1 information security management.

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Corporate governance

1.2.4
Association with external organizations

GRI 2-23、2-24、2-27

Gamania joins industry associations and engages non-profit organizations in various forms of exchange to explore collaborative opportunities. The company actively communicates with stakeholders to create a productive industry environment, build positive images, and realize business visions. Gamania and participants of the game industry jointly formed Taiwan Game Industry Promotion Alliance 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.

Public policy influence

Unit: NTD $	2019	2020	2021	2022
Lobbying organizations and interest groups	0	0	0	0
Political organizations and candidates	1,500,000	0	0	3,900,000
Industry associations and think tank groups	800,000	500,000	3,200,000	6,630,000
Other	29,022,000	15,520,000	24,765,000	22,209,429
Total amount	32,822,000	16,020,000	27,965,000	32,739,429

Association with major external organizations

- Taiwan Game Industry Promotion Alliance
- Taiwan Defense Industry Development Association
- Taiwan Contact Center Development Association
- The Bankers Association Of The Republic Of China
- Chinese Cryptology and Information Security Association
- Taiwan Information Security Association

- Taiwan Investor Relations Institute
- The Institute of Internal Auditors
- New Media Entertainment Association
- 3D Interaction & Display Association (3D IDA)
- Cross-Strait Association for Advancing Culture Creative
- Visual and Audio Production Association (ROC)

- Information Service Industry Association of R.O.C.
- Monte Jade Science & Technology Association of Taiwan
- Taipei Neihu Technology Park Development Association

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

CHAPTER
2

Promoting
Digital Responsibility

2.1
Innovation management

2.1.1
Innovation investment and research and development

GRI 2-23、2-24、2-27

Through coordination between different business groups, Gamania comprehensively delves into daily life applications, change users' experience, create new group energy, leverage group synergy, meet consumers' comprehensive living needs, and move towards a flagship enterprise of a comprehensive ecological network. In 2022, the research and development expenditure was NT$485 million, and a total of 98 patents were approved and announced in Taiwan. Gamania invests persistently into the development of mobile gaming and mobile lifestyle Apps. As third-party payment and cloud service environments mature, the company will also make additional investments into the development of cross-platform transaction technologies and electronic payment systems for use with mobile gaming and online platforms.

Research and development accomplishments in 2022	• Adjustment and new function design of STARO2.0. • Set up the fun Market website to meet customer demands for digital collectibles. • Developed Chibi Maruko-chan mobile game (complete cycle experience version). • Launched the Pili MVP core gameplay demo version.

Gamania is committed to R&D and innovation, and invests in R&D resources in accordance with its operational objectives and Developed the "Management Plan for Intellectual Property Rights" to reduce operating costs and risks, while improving corporate profitability and achieving industry leadership. The Company regularly submits its Management Plan for Intellectual Property Rights to its board meetings every year, and the latest submission date was November 3, 2022.

Patent strategies and objectives

Technology leadership	Targeting a full ecosystem network company, we continuously invest in technology research and development and patent layout for related services to maintain our leading position in the industry. In 2022, we completed peer technology analysis and, on the premise of connecting the Company's operational objectives, collaborate with the R&D unit to search and analyze the fields of business management related app technology, and commonly used apps or websites of the ACGN community and AI computing technology (recommendation, search engine, fraud detection, etc.), in order to grasp the industry's technological development trends and layout status, and carry out corresponding research and development and breakthroughs. We will also apply for patent protection for key technologies.
Protection of intellectual property right	Comprehensively protect the Company's research and development achievements, strictly require notarization of patent and trademark applications and copyrights, and implement the Group's intellectual property right policy. Obtained famous trademark certification for the Gamania logo in 2022, assisted in the protection and layout evaluation of the new identity of the One Brand Group trademark, and completed the copyright notarization of creations such as Star Pet.

2.2
Information
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2.2.1
Information
security
management

GRI 418-1，SASB TC-SI-230a.1、
TC-SI-230a.2

Information security mechanism

The Information Security Committee is the highest guidance organization for the cyber security of Gamania. It is supervised by the CEO and composed of company leaders. An information service division-level management unit is set up at the headquarters to comprehensively manage the Company's various information security management tasks, and a professional security technology team is appointed to assist in providing the necessary security services. Regular meetings of the Committee are held twice a year, chaired by the Group CEO to review the current security management, evaluate operational risks and related countermeasures, and conduct an annual progress review of information security projects. The Company did not encounter major network attack or incident in 2022 that resulted in significant adverse impact on its businesses or operations, and was not involved in any related case of legal dispute, supervision or investigation.

The Information Security Committee is responsible for formulating corresponding information security policies, deploying information security protection, strengthening vulnerabilities, grasping abnormal information, and responding to emergencies. It implements various information security management work, and ensures the continuity of services and operations through the risk management cycle. Under the framework of the risk management cycle featuring risk assessment, policy amendment, protection deployment, risk monitoring, and security reinforcement, we constantly keep up with information security trends and make rolling review of the current management and protection practices in response to changes in the information service, macro environment, legitimacy, and various impacts in different time-space to ensure appropriate risk control for information system operations and network services.
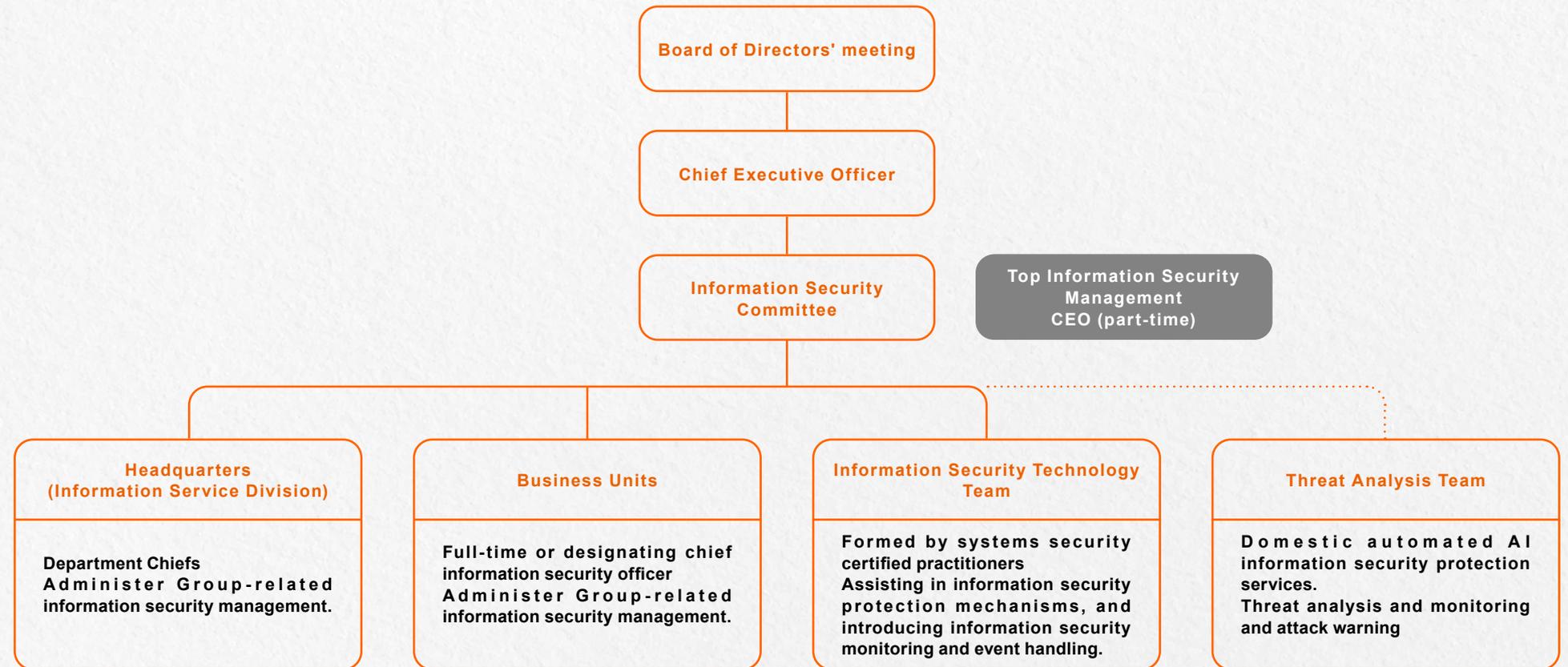
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Information
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Information
security
management

GRI 418-1，SASB TC-SI-230a.1、
TC-SI-230a.2

資安治理機制

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                Board of Directors' meeting

                Chief Executive Officer

        Information Security        Top Information Security
             Committee                    Management
                                         CEO (part-time)
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Headquarters (Information Service Division)	Business Units	Information Security Technology Team	Threat Analysis Team
Department Chiefs Administer Group-related information security management.	Full-time or designating chief information security officer Administer Group-related information security management.	Formed by systems security certified practitioners Assisting in information security protection mechanisms, and introducing information security monitoring and event handling.	Domestic automated AI information security protection services. Threat analysis and monitoring and attack warning

Gamania's information security strategy focuses on personnel, systems and management aspects. In compliance with national laws and regulations, the Company manages customers' and members' digital assets through risk analysis and control. Gamania regularly reviews the content of information security regulations, and revised its information security policies and regulations in 2022, covering personal data protection, operational security, password management, network management, etc. for a total of 13 regulations, and required each operating subsidiary to carry out quarterly operational information security management by self-evaluation of various information security measures. In 2022, the headquarters of the Group drafted and implemented the Information Security Management Inspection Plan, targeting each operating subsidiary's completion of various inspection work according to the predetermined schedule, execution records and summary reports, and reported in the annual Group Information Security Committee meeting on the implementation status of the work to serve as a basis for improving the information security management of the Group.

**2.2
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**2.2.1
Information
security
management**

Information security risk management

Cybersecurity risk management is a continuous process for analyzing cybersecurity risks in operations and assessing risk impacts and establishing appropriate protection mechanisms, monitoring measures, and responses to minimize losses and maximize profit for corporate operations. The framework of cybersecurity risk management aims to (1) provide appropriate management for the cybersecurity risks in operations, (2) encourage the management and operational teams to understand the impact of risk exposure, (3) realize better business resilience and legal compliance, and (4) provide strict decision-making and planning processes. The following are explanations and countermeasures for the potential information security risks that the Company may encounter during operation, to ensure that the Company's operational services and systems are deployed with necessary security measures.

| Information security risk	impact and countermeasures
Insufficient awareness of information security in employees	Since the data, information, and systems processed by employees directly concern the Company's operation, any carelessness can be subject to downloading or infection of malware to undermine the internal information security of the Company. Therefore, besides listing the self-developed online information security training as mandatory courses, the Company regularly provide relevant training to employees, such as security training and email social engineering exercises to enhance the awareness of privacy, the Personal Data Protection Act, data protection practices, and cybersecurity behavior. At the same time, the Company collects daily news related to information security on the internet, and from time to time releases internal information security announcements, implements drills, and provides relevant information targeting high-risk security attack techniques and security protection, in order to enhance employees' information security awareness.
Viral threats	Computer viruses can come from websites visited, emails containing malware, or mobile storage devices, downloading of malware, etc. In light of this, the Company builds multi-level protection and testing, comprehensively installs the international well-know anti-virus system, and imposes centralized monitoring and protection in order to reduce risks of infections or attacks by malware.
Cyberattack	Internet hackers impact corporate operations the most directly. Therefore, besides imposing necessary preventive measures, such as separating important network segments and access control, firewalls, intrusion detection and blocking attacks, websites that offer external connections go through vulnerability and penetration testing periodically/from time to time. In addition, there are application protection and information security vulnerability reporting mechanism and repairing. All are meant to reduce loopholes and chances of attacks to a minimum. In addition, for malicious cyber attacks, related infringing behaviors and their impacts will be compiled and penalties will be imposed as required by law.
Operational disruption	Necessary local/remote backup and recovery drills are organized for important operational services and data of the Company. In case of unavoidable damage to the main operating system or database or operational disruption, operation may be reinstated at different location within the specified timeframe.
Protection of personal data	The Company cleaned up the date of members collected in the early days several years ago and has required that the principle of minimal operation be applied in the collection of related data and that handling and protective measures be enforced for each segment in compliance with Personal Data Protection Act at respective operating units. Information security is ensured through the masking of confidential and sensitive data, field/database encryption, and the access control and warning mechanisms and ISO and PCI certifications are obtained. The legitimacy and rigidity at each node of the process are authenticated through audits.

2.2
Information securit

2.2.1
Information security management

Enhancement of information security technology

In response to the pandemic which created a sharp increase in demand for remote office work, Digicentre focuses on the "VDI Smart Security Office" solution that can quickly establish backup and take care of data security. At the same time, it has imported the OKTA high security intensity tool to perform identity recognition which integrates systems and units, and manages internal personnel's access permissions. Management intensity is increased due to the use of privileged accounts for important systems in the company; for endpoints, monitoring is imported for MAC in addition to the original EDR. Several subsidiaries have imported ISO 27001, and development and process security has also been established for DevOps. At the same time, Digicentre's monitoring service has been upgraded to the Splunk massive data analysis platform, which fully collects and records external information, making the monitoring system more comprehensive.

In 2022, Digicentre cooperated with an Israeli company,

Reblaze, to identify real traffic and bot traffic, and at the same time, continuously cultivates SaaS service planning and promotion to provide home office application services. The company also formed an alliance with SecurityScorecard, an expert in non-intrusive data gathering and analysis technologies, to perform external big data analysis and persistent threat monitoring for information security risk assessment, which has become a new type of solution.

As a response to the 5G era and advancements in hackers' attack, Gamania contributes its expertise by hosting regular Digicentre information security forums that aim to raise security awareness among businesses as well as individuals. Meanwhile, information security protection is being enforced internally to prevent information leakage as well as losses and reputation damages that may arise as a result.
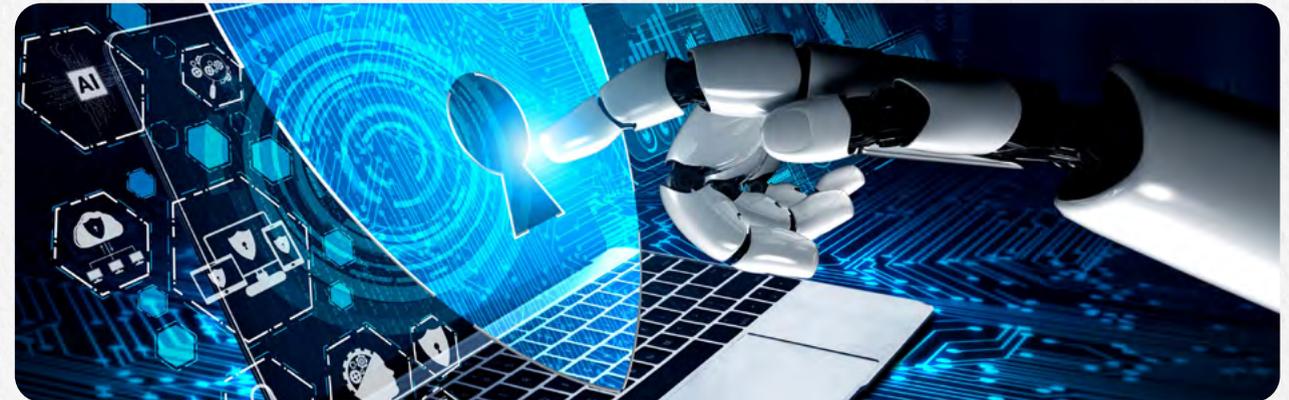
Supplier information security management

Gamania conducts necessary evaluation and verification of processes and system security for systems, cloud environments and third-party suppliers, including important data privacy requirements, to ensure that each supplier promises to apply sufficient technical and organizational measures to protect their personal data processed. In addition, in handling data exchange with the Company (including personal data), our legal team ensures that all supplier agreements should include appropriate statements and protection related obligations.

2.2
Information
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2.2.2
Protection
of network
security

The Group not only values the health and safety of consumers for the products or services provided, but also provides detailed instructions to consumers on the use of the products or services provided for online services, in order to maintain transaction fairness. Pre-drafted contractual terms are established for the network services provided for the sufficient and accurate information to customers, and other necessary consumer protection measures are implemented to maintain the quality and safety of products or services, and prevent services from damaging consumers' physical or mental health, property or other rights and interests. The labeling and fair trading of products or services comply with laws and regulations. The Company is committed to providing consumers with complete consumption information to enable them to adopt correct and reasonable consumption behaviors to safeguard their safety and rights.

Crime prevention

Advancements in networking and information technologies have given rise to new social problems such as scams and theft of game accounts. Driven by the motivation to serve and protect customers, Gamania helps consumers who have fallen victim to scams, and would take the initiative to fight crimes and ill-intentioned players as long as there is sufficient evidence. Furthermore, in a collaboration with the anti-scam website (165), we have created an online inquiry platform that enables law enforcers to submit queries online for greater efficiency. To ensure that law enforcers are kept up to date on the digital gaming terminology, Gamania assembled an independent "investigation team" and assigned employees to support law enforcers and investigators 24 hours a day by providing relevant information and answering queries.

GASH is a game point and virtual product of Gamania. Due to the booming development of video games in recent years, it has been in wide circulation in the market, but it has also been used by criminal groups as a tool for crimes. The following are explanations of the key implementation points of fraud prevention and countermeasures.

Implementation of industry laws

Gamania assists the government in creating laws that enforce fairness and justice and improve competitiveness of the industry. Gamania has long been recommending regulatory amendments through various associations, and is often invited to explain and share opinions at government agencies. Gamania also receives visits from lawyers, judges, and law school students each year, and shares with them the possible disputes in the fast-changing digital entertainment industry as well as opinions on industry regulations.

**Game Points GASH
Key points of anti-
fraud execution**

- Risk control management: Strengthen the management of GASH wallet accounts and stored value risk control, such as stored value limits, OTP verification and other mechanisms.
- Technical optimization: Collaborate with game vendors to fight fraud, and use the big data algorithm and backend data analysis to strengthen the risk control mechanism; synchronize and continuously share technology with game vendors.
- Joint fraud prevention: Collaborate with channel partners to take relevant fraud prevention measures and monitor sales.
- Anti-fraud advocacy: The Group's media group cooperates with channels to actively carry out anti-fraud advocacy.

2.3
Protection of customer interests

2.3.1
Service and communication

All products of Gamania are, based on their different business areas, in compliance with government regulations and international standards, with relevant service mechanisms and processes established to ensure that consumers' or customers' rights and interests in the use of various products are protected. A customer service center is also established to provide 24-hour online services from Monday to Sunday throughout the year. To meet different product needs, there are also multiple service channels available (dedicated telephone lines, official website message boards, online instant text conversation, intelligent chatbot customer service, etc.).

2.3
Protection of customer interests

2.3.2 Customer satisfaction

GRI 2-25、2-26、416-2、
SASB TC-SI-220a.4

Gamania has always maintained close communication and interaction with consumers, and is committed to protecting consumers' interests. Gamania Group's customer service primarily aims at Gamania's online or mobile games. The number of service cases exceeds 700,000 a year, and 95% of the cases can be resolved with the initial response. Service accuracy has been improving and exceeded 99% in 2022. Questions of such cases are systematically examined and statistically analyzed in daily, weekly, monthly, quarterly and yearly cycles; countermeasures and improvement plans are proposed for cases of a special or massive nature and referred to the management for evaluation to reduce recurring customer complaints. Several self-service functions are gradually introduced, and the intelligent customer service system is empowered with technology to cover a greater range of issues and quickly respond to and resolve customer problems. Gamania received a total of 769 correspondences from government agencies in 2022, and 108 cases of which required resolution through coordination meetings. All cases of customer complaint were resolved in 15 days. No unresolved dispute, violation of customers' privacy, or health incident had occurred in 2022.

2.3
Protection of customer interests

2.3.3 Privacy protection

Gamania's network services are equipped with firewalls and network identity recognition, threat monitoring and analysis mechanisms to block malicious network behavior, periodically scan website system vulnerabilities,and provide reinforcement and correction, periodically simulate hacker attacks and information security drills, and develop and implement backup operations based on service content and other information security protection measures. Only authorized personnel can access relevant data. In addition, any network transmission of personal data is encrypted to ensure that the data is not illegally retrieved by third parties during transmission. According to the service agreement signed by consumers or suppliers, they shall not arbitrarily provide, sell, exchange, or rent private and sensitive data to other groups, individuals or private institutions, or for other purposes. There were no incidents of violating customer privacy in 2022.

CHAPTER 3

Promoting
Environmental Friendliness

3.1
Environmental management

3.1.1
Response to climate change

Gamania takes into account the recommendations of the Task Force on Climate related Financial Disclosures (TCFD) to comprehensively manage climate risk from four aspects: governance, strategy, risk management, and indicators and objectives.

Governance	Gamania has established an "ESG Committee", which is fully authorized and guided by the board of directors on various ESG issues. In addition, a greenhouse gas inventory working group and verification group have been established in 2021, with a focus on greenhouse gas management.
Strategies	Gamania Group has planned a sustainable strategic blueprint, in which the vision of the "promoting environmental friendliness" aspect is to continuously pay attention to the environment and climate change, manage the use of energy and resources, and gradually reduce the negative impact of operations on the environment by implementing environment friendly actions.
Risk Management	Gamania adopts a total risk management and control system, and identifies and manages risks in all aspects of business administration. The Internal Audit Office conducts annual audits to identify risks and facilitate timely preparations and responses, and issues an audit progress control sheet and a summary of improvements. In the future, detailed analysis and financial impact assessment will be conducted on climate related risks, and relevant countermeasures will be improved.
Indicators and goals	● Short term: After a precise investigation, formulate energy-saving and green energy policies, and identify work items that need to be started immediately. There was a 40% reduction in greenhouse gas emissions in 2023 ● Medium to long term: Gradually list "supply chain carbon footprint" as an important indicator for enterprise procurement; set influential goals, and gradually reduce the impact of operations on the environment by implementing environmentally friendly measures, and finally call on all stakeholders to promote mutual cooperation.

3.1
Environmental management

3.1.2
Energy and resource management

GRI 2-25、2-26、416-2、
SASB TC-SI-220a.4

Energy management system

Gamania does not generate hazardous waste or air pollution given the nature of its business activities. However, the IT server room still uses great amount of power to operate, which is why an energy monitoring and management system has been implemented in Gamania's headquarter building. The design, operation, and analytical aspects of this system have been closely integrated to improve energy efficiency. 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 features an indoor air quality sensor that helps maintain good air quality or reminds employees to take timely responses.

3.1
Environmental management

3.1.2
Energy and resource management

GRI 2-25、2-26、416-2、
SASB TC-SI-220a.4

Energy use and emissions

Gamania continuously strengthens energy management and closely monitors energy use. In 2022, due to the stabilization of the COVID-19 pandemic situation, the number of employees working from home gradually decreased, and the quarantine policy also eased, resulting in a slight increase in various energy data. In terms of electricity consumption, the goal is to improve energy efficiency and prioritize environmental protection and energy conservation. Through building redesign and renovation, as well as continuous advocacy with employees, we have raised awareness of energy conservation. In 2022, the per capita electricity consumption decreased by 193 kWh/year compared with that in 2020. In addition, we passed ISO 14064-1: 2018 in 2022, with a target of reducing greenhouse gases (Scope II) by 6% in 2023. 100% of the water used in the Gamania Headquarters Building comes from the Taipei Water Department (Jade Reservoir). In 2022, Gamania aimed to keep the pandemic situation stable and encouraged employees to cultivate hygiene habits; at the same time, we advocated frequent hand washing and strengthened daily disinfection of the building. In 2022, due to the implementation of pandemic prevention measures in various offices, the water usage in business bases increased. However, Gamania still advocated water conservation to its employees, and continuously planned more comprehensive water resource management policies to reduce water resource consumption.

Environment indicator	2019	2020	2021	2022
Gas (cubic meters)	1,251	1,434	1,008	1,880
Purchased electricity (kWh)	2,879,045	2,959,100	11,508,827	10,349,029
Water usage (cubic meters)	12,060	13,830	16,013	27,982

Note 1: Diesel is used at Gamania's headquarter building to test the power generator, and the figure is excluded as the volume is less than 20 liters for the year
Note 2: One cubic meter of gas is 5.13kg
Note 3: The carbon emission coefficient of electricity is based on the figures published by Bureau of Energy, which is 0.533, 0.509, 0.502 and 0.509 (kg/kWh) respectively from 2019 to 2022.
Note 4: The data coverage rate is 74% from 2019 to 2020, and100% from 2021 to 2022, calculated based on the operating income.

Greenhouse emissions					
	Unit	2019	2020	2021	2022
Category I	Ton	2.353	2.697	24.276	45.882
Category II	Ton	1,534.530	1,506.181	5,777.431	5,267.656
Category III	Ton	NA	NA	399.910	818.830
Category IV	Ton	NA	NA	2,118.895	1,929.418
Category V	Ton	NA	NA	NA	792.965
Total greenhouse gas emissions	Ton	1,534.883	1,508.878	8,320.512	8,854.751

Note: The data coverage rate is 74% from 2019 to 2020, and100% from 2021 to 2022, calculated based on the operating income.

3.1
Environmental management

3.1.3 Pollution prevention and waste management

GRI 306-2

Waste management

The waste of Gamania is mostly household waste, kitchen waste, as well as a small portion of waste batteries and 3C products. In 2022, approximately 28 tons of resource recycling waste and 57 tons of household waste were generated, with a total of approximately 85 tons of waste. Various types of waste are entrusted to legally registered companies for waste cleaning operations. Gamania has set up an intelligent recycling machine "Bottle Man", and a new battery machine "Ms Battery" was installed in 2022. Gamania supplies collects PET bottles to recyclers who in turn distribute them to circular manufacturers for resource recycling and reuse, in order to given new values to waste.

Volume cleared (kg/year)

waste category	2020	2021	2022
Domestic garbage	40,190	53,520	56,580
Kitchen waste	8,840	5,713	12,285
Paper	10,832	9,704	12,488
Aluminum	164.6	92.2	128.5
Iron	988.9	862.7	1,379.6
PET bottle	2,065	1,624	2,143
Battery	17.3	30.3	68.5

Note 1: The source of clearing data is the clearing records of outsourced waste clearing manufacturers.

Note 2: The data coverage rate is 74%, calculated based on the operating income.

Pollution prevention

Gamania does not require water treatment or pollution control facilities given the nature of its business activities, and performs regular maintenance of pollution control equipment every year. The pollution prevention projects include water treatment pool, grease trap, drainage pipe cleaning, and fume exhaust for Gama Island (the employee diner). The company spent nearly NT$370,000 per year to maintain pollution prevention equipment in 2022.

Pollution prevention equipment/project	2022 Execution frequency	2022 maintenance expense
Water treatment pool cleaning	Once a quarter (four times a year)	NT$148,000
Grease trap cleaning	Once a quarter (four times a year)	NT$16,800
Drainage pipe cleaning	Twice a month (24 times a year)	NT$201,600

3.2
Environmental symbiosis

3.2.1
Sustainable purchase

GRI 2-6、308-1、414-1

Gamania has supplier management policy in place and works with suppliers toward adopting sustainable practices and reducing impact on the environment. All suppliers are required to sign a "Supplier CSR Commitment" when contracting to ensure partners' compliance with environmental, labor, and human rights rules. Sundry purchases such as computer hardware, bathroom tissue, photocopying paper, water fountain, 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, there will be an increase in the evaluation of decomposable environment-friendly products for general procurement. In 2022, the Company was awarded the "2022 Buying Power Service Procurement Award" by the Small and Medium Enterprise Administration of the Ministry of Economic Affairs. This award continuously 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.

Sustainable purchase - 2022	• 100% local purchase • Priority procurement of desktop/laptop computers with environmental protection labels, for more than NT$3.11 million.
About PEFC certification	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.

Gamania's supplier management policy

Note: The definition of local suppliers are suppliers registered in Taiwan, excluding non-physical virtual software suppliers.

3.2
Environmental symbiosis

3.2.2
Environmental symbiosis action

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. 2

Environmental symbiosis action project	Description	Highlights and performance
Delivery of group gifts on three festivals	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.	3,682 recycled logistics bags were used and, 1093 recycled logistics bags were recycled.
Advocacy of green office	Gamania was invited to participate in the 30th Anniversary Roundtable of the Net Zero Green Living Environmental Protection Mark on December 16th, serving as a corporate representative to advocate relevant experience of green office to the attendees. The sharing of Gamania Group enabled other enterprises or the public to know that joining the ranks of environmental protection is actually very easy. In addition to the government and enterprises working hard for the earth, everyone can play a small role and do the right thing together for the earth!	The sharing of Gamania Group enabled other enterprises or the public to know that joining the ranks of environmental protection is actually very easy. In addition to the government and enterprises working hard for the earth, everyone can play a small role and do the right thing together for the earth!
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 2,749 items of resources were raised in the two events, 1,929 items were recycled in the waste free market, and 808 items were donated to disadvantaged groups and institutions in remote areas.
Two day one bottle tree planting activity on Arbor Day	Gamania calls on employees to collect and recycle PET bottles to the intelligent recycling machine "Bottle Man", and points accumulated to a certain level can be exchanged for a bag of "ReTissue Tree Planting Tissue Paper". "ReTissue Tree Planting Tissue Paper" collaborates with the international tree planting organization Trees for the Future to plant 10 trees for each box (10 bags) of tissue paper sold.	A total of 40 people participated and planted 40 trees.
Old Shoes Save Life and Spread Love Action	On November 30, five enterprises in the Neihu Science Park jointly launched a shoe raising activity, and even called on children from the Group's Gama Garden to participate in the activity together. The old shoes donated by all were sent to people in need in various regions of Africa.	A total of 252 pairs of old shoes were raised on that day.

CHAPTER

4

Promoting
Positive Values

4.1
Gamania family

4.1.1
Workforce structure

GRI 2-7、2-8、401-1、
401-3、405-2、405-3、
406-1，SASB TC-SI-330a.1、
TC-SI-330a.3

With the diversification of Gamania's investments, as of December 31, 2022, Gamania employed a total of 985 workers in Taiwan, including 947 permanent staff, and 38 contract staff. mainly for the support of specific or periodic projects. 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. 5.48% of the employees in the R&D unit are female, and 6.40% of the management positions are held by female workers.

	Male	Female	Total
Average age	36.43	35.23	35.87
Average years of service	4.90	4.68	4.79

workers in Taiwan
985

contract staff
38
permanent staff
947

R&D unit female
5.48%

management positions female
6.40%

4.1
Gamania family

4.1.1 Workforce structure

GRI 2-7、2-8、401-1、
401-3、405-2、405-3、
406-1，SASB TC-SI-330a.1、
TC-SI-330a.3

		Male		Female		Subtotal*
		Number of people	Percentage	Number of people	Percentage	
Contract category	Permanent contract	487	49.44%	460	46.70%	96.14%
	Temporary contract (contractual employment)	11	1.12%	27	2.74%	3.86%
Age	Age 30 and below	140	14.21%	172	17.46%	31.68%
	Age 31-50	332	33.71%	307	31.17%	64.87%
	Age 51 and above	26	2.64%	8	0.81%	3.45%
Education	PhD	1	0.10%	0	0.00%	0.10%
	Graduate School	102	10.36%	74	7.51%	17.87%
	University/College	351	35.63%	398	40.41%	76.04%
	Senior high school	44	4.47%	15	1.52%	5.99%
Indigenous people	Local	496	50.36%	485	49.24%	99.59%
	Indigenous people	0	0.00%	1	0.10%	0.10%
	Foreigner	2	0.20%	1	0.10%	0.30%
Health condition	Physical or mental disability	4	0.41%	2	0.20%	0.61%
Skill category	Manager	104	10.56%	64	6.50%	17.06%
	Research and development	102	10.36%	54	5.48%	15.84%
	Management and distribution	292	29.64%	369	37.46%	67.11%
Job grade	Managerial grade*	103	10.46%	63	6.40%	16.85%
	Entry-level grade	395	40.10%	424	43.05%	83.15%

*Note 1: This chart has been prepared based on statistics of employees in Taiwan
*Note 2: Managerial role refers to manager grade and above

4.1
Gamania family

4.1.2
Talent recruitment and retention

GRI 401-1、405-1

new recruitment rate
30.90%

resignation rate
31.41%

Gamania has been undertaking active transformations toward becoming an all-ecosystem online enterprise in response to the increasingly popular use of mobile devices. We continue to cultivate our brand as an employer, and through a variety of recruitment channels such as human resources bank, social media platform, recruitment activities and internal employee referrals, we are actively recruiting elites from various fields such as gaming, e-commerce, e-payment, startup, media and information to join our team.

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 in 2022 is 30.90%, and the new recruits are mainly under 30 years old and between 31 and 50 years old, with both innovation vitality and ability and experience. Gamania will conduct exit interviews for all employees leaving the Company. The resignation rate in 2022 was 31.41%; measures are taken to address the Company's problems to create a more friendly workplace to retain talents.

Overview of new recruits

	Male		Female		Total *	
	Number of people	New recruitment rate	Number of people	New recruitment rate	Number of people	New recruitment rate
Age 30 and below	63	45.00%	102	59.30%	165	52.88%
Age 31-50	73	21.92%	66	21.43%	139	21.68%
Age 51 and above	1	3.85%	0	0.00%	1	2.94%
Subtotal	137	27.45%	168	34.43%	305	30.90%

Overview of resignations

	Male		Female		Total *	
	Number of people	resignation rate	Number of people	resignation rate	Number of people	resignation rate
Age 30 and below	55	39.29%	76	44.19%	131	41.99%
Age 31-50	85	25.53%	84	27.27%	169	26.37%
Age 51 and above	8	30.77%	2	25.00%	10	29.41%
Subtotal	148	29.66%	162	33.20%	310	31.41%

Note: New recruitment rate = number of new recruitments 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, 2022.

Note: Resignation rate = number of the 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, 2022.

4.1
Gamania family

4.1.3 Talent cultivation

GRI 401-1、405-1

Talent training

Gamania provides a comprehensive learning environment and a complete training blueprint, and plans diversified training for employees of various job levels. We provide training courses, lectures, symposiums (Gamania podium and Gamania content), which are supplemented with digital learning (Gamania resources) for training. Gamania incorporates ethical corporate management and ESG issues into its training to enable employees to enhance their professional abilities while understanding and agreeing with Gamania's ESG philosophy and mission. Additionally, employees are subsidized to participate in external professional courses. More than NT$3.64 million were invested in training in 2022, with an average of NT$3,697 per employee. A total of 248 training courses were held, with a total participant number of 5,292 person-times, the total training hours reached 16,691 hours, and an average of 16.9 hours of training per employee.

Education and training overview

		2019	2020	2021	2022
Total training hours	Female	2,834	2,703	6,063	7,469
	Male	2,895	2,331	7,461	9,222
	Managerial grade	2,917	3,430	2,459	3,329
	Entry-level grade	2,812	1,604	11,065	13,362
	Total	5,729	5,034	13,524	16,691
Training hours per person	Female	6	6	12	15
	Male	6	4	14	18
	Managerial grade	16	9	15	20
	Entry-level grade	4	3	12	16

invested in training
More than
364
million

per employee
NT$
3,697

training courses
were held
248

participant number
A total
5,292
person-times

training hours
a total
16,691
hours

training per
employee
16.9
hours

Note: The average training hours per person from 2019 to 2020 are the number of training hours/total number of participants; the calculation method for adjusted training hours per person from 2021 to 2022 is training hours/total number of employees, with the total number of employees being those still in service as of December 31, 2022.

4.1
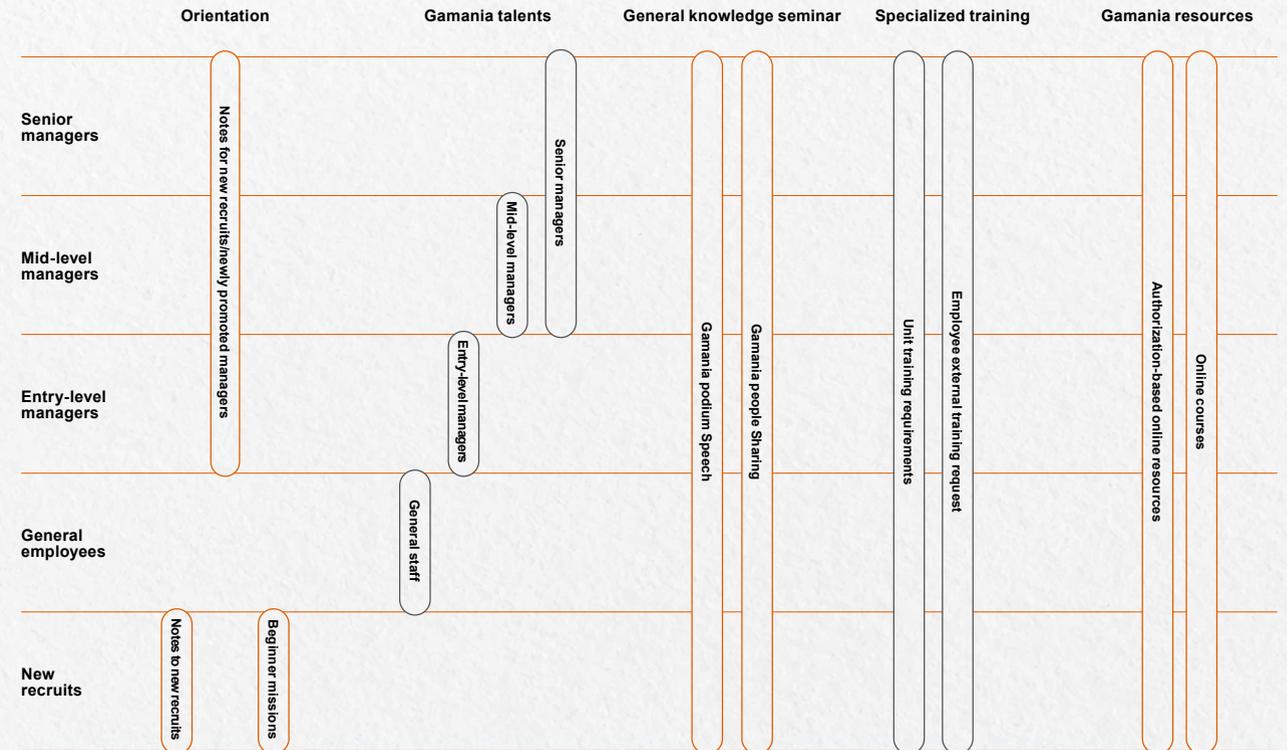# Gamania family

4.1.3
Talent cultivation

GRI 401-1、405-1

Exchange of professional knowledge through sharing on certain topics
Buildup of interpersonal relationships through team activities

1. Guidance and incentive
2. Team building and management
3. Interpersonal communication and presentation
4. Work skills and management

Team exchange and experience sharing

Training course

30
months

Coaching Program

Courses combined with team training. Boosts learning motivation by having team members observe, learn, and encourage each other

	Orientation	Gamania talents	General knowledge seminar	Specialized training	Gamania resources
Senior managers	Notes for new recruits/newly promoted managers	Senior managers	Gamania podium Speech / Gamania people Sharing	Unit training requirements / Employee external training request	Authorization-based online resources / Online courses
Mid-level managers		Mid-level managers			
Entry-level managers		Entry-level managers			
General employees		General staff			
New recruits	Notes to new recruits / Beginner missions				

4.1
Gamania family

4.1.4
Compensation and benefits

GRI 2-19、2-21、401-2、
401-3、405-1、405-3

Performance management

The performance evaluation system has been carefully structured to incorporate Gamania's "Dare to Challenge" spirit and accommodate rapid changes of online businesses. Employee career planning and performance assessments are conducted on a regular basis. Each employee is assigned 1 to 3 financial goals and mission goals in the beginning of a year based on individual job nature and grades. Weight is allocated for each goal to provide the basis of performance evaluation. Goals are set with flexibility, thereby allowing individuals or organizations to introduce additional goals or raise standards in specific areas. Employees may also set bonus goals to serve as encouragement for adapting to environmental changes or raising performance targets.

Reward system

Strategic reward	The reward mainly targets unit heads and their key subordinates (managers and staff), and is granted based on long-term investments, plans, growth, results, and overall performance of each unit in the current year.
Tactical reward	The reward targets Gamania employees who are committed to executing line managers' instructions, tactics, performance goals, or critical assignments, and is paid based on the reward policy of each unit.
Special reward	Line managers may apply for special rewards to reward teams or individuals for special contributions or performances that are not compensated by the existing reward system.
Ad-hoc reward: Gama Medals	Line managers may apply for small rewards as recognition for employees' outstanding performance, and thereby encourage employees to grow with the company. A total of 244 ad-hoc rewards were granted in 2022; each winning employee was given a special Gama Medal and NT$100 of Gama Island meal voucher.
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 8 employees were nominated for GAMA STAR in 2022, 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 headquarter and subsidiaries, four employees won the GAMA STAR trophy along with NT$30,000 cash and special identification badges made exclusively for GAMA STARs.

4.1
Gamania family

4.1.4
Compensation and benefits

GRI 2-19、2-21、401-2、401-3、405-1、405-3

Compensation system

We monitor salary changes in the industry and make appropriate adjustments to ensure that our compensation packages are competitive to retain talents. The salary of our basic level employees is 13% above 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."

basic level employees above the statutory minimum wage

13%

Average salary for non-managerial roles - 2022

Item	2020	2021	2022
Gross salary per full-time, non-managerial employee (A)	392,655	409,013	409,013
No. of full-time, non-managerial employees (B)	393	420	420
"Mean salary" for full-time, non-managerial employees (A/B) (Unit: in thousands of NTD)	999	974	974
"Median salary" for full-time, non-managerial employees (A/B) (Unit: in thousands of NTD)	799	761	761

[3]The basic salary in Taiwan was NT$26,400 on January 1, 2022

4.1
Gamania family

4.1.4
Compensation and benefits

GRI 2-19、2-21、401-2、
401-3、405-1、405-3

Welfare planning

"The Company saves on virtually anything except people." As the leader in the industry, Gamania offers a diversified and comprehensive range of benefits that are more favorable than statutory requirements. By giving employees benefits commensurate with their career advancement, Gamania hopes to attract more talents from relevant fields and prompt the upgrade of welfare offered by Taiwanese enterprises.
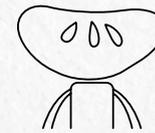
Joining Gamania
Gamania new recruit
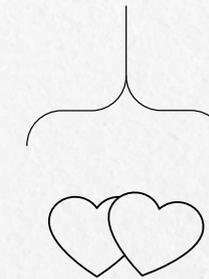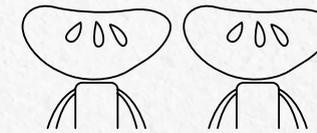
Wedding
Wedding/equality leave
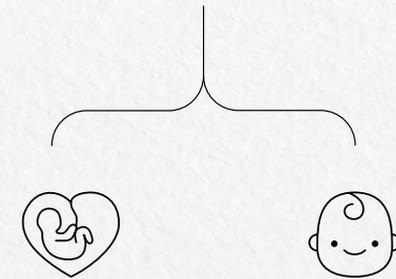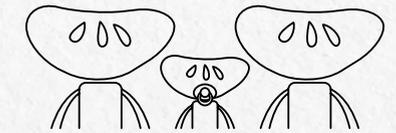
Pregnancy
Maternity/paternity leave

Childcare
GAMA Garden

Leaves more favorable than legal requirements

Equality leave
Gamania values gender equality and human rights. It introduced equality leave in 2015, where partners in same-sex marriage are entitled to 8 days of wedding leave and paternity leave, and Gamania was the first among listed companies in Taiwan to implement the idea.

Spontaneous leave
Gamania began trial run of spontaneous leave in 2015, 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 2022, the number of leaves was 7 person-times, with a cumulative time of 340 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. A total of 964 leave applications were received in 2022.

4.1
Gamania family

4.1.4
Compensation and benefits

GRI 2-19、2-21、401-2、
401-3、405-1、405-3

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 peripheral 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 and finance/medical/legal counseling); special discounted psychological counseling services is available to employees' relatives within the third tier (inclusive), and their children may attend the Company's affiliated kindergarten and enjoy partial subsidies. Gamania provides multiple types of leaves, such as unlimited self-determined leave, employee travel leave, birthday leave, eight days of unpaid maternity leave for female employees, five days of unpaid paternity leave and eight days of paternity leave for male employees, paid pandemic prevention and care leave, and paid pandemic prevention and vaccine leave. The Company also offer multiple subsidies such as departmental dining expenses, employee travel subsidies, employee club subsidies, three-festival and birthday gifts, marriage subsidies, funeral subsidies, hospitalization consolation subsidies, maternity subsidies, emergency assistance funds, etc. Gamania plans its welfare systems and work spaces from a people-oriented perspective. All benefits have been carefully designed to suit the needs of Gamania employees, incorporated with the company's culture and values, and aimed towards fulfilling job security and work-life balance.

Gamanian Experience

1
Day
24hr gym
NT$40 yuan meal per day
Annual health check-up/
birthday leave

Half
Year
3 days of special leave
2 Years

2
Year
10 days of
special leave

10
Year
15 days of
special leave
Gamania 10-year
Senior Employee
Award

20
Year
Gamania 20-year
Senior Employee
Award

1
Mouth
Festive
bonus

1
Year
7 days of
special leave
Leave & travel subsidy

5
Year
15 days of
special leave
Gamania 5-year
Senior Employee
Award

15
Year
Gamania 15-year
Senior Employee
Award

25
Year
Gamania 25-year
Senior Employee
Award

4.1
Gamania family

4.1.4
Compensation and benefits

GRI 2-19、2-21、401-2、
401-3、405-1、405-3

Gamania Perspective - to know
more about Gamania Garden

Gama Garden

Gamania started out with a team of employees in their early 20s, and as the Company grows, the 28-35 age group with the need for marriage and childbirth now makes up the majority of the workforce. 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 Liu, Po-Yuan said: "We hope to make Gama Garden so great that talents come to work for Gamania in order to have their children go to Gama Garden.".

With "Love to play" as the core spirit, Gama Garden is a learning environment of challenge, adventure, and joy, in the hope that each child may develop his/her distinctive characteristics, and learn and grow in the adaptive environment. A broad diversity of teaching activities have been organized to meet the needs of children's development. Through activities and games, children are given the inspiration to explore, learn, and develop skills, and build the mindset needed to discover and solve challenging problems. The concept of space design is "Follow the Child" to return space to children and make them artists of space. It has won the Public Space Award at the Taiwan Interior Design Award.

Overview of unpaid parental leave - 2022	Male	Female	Total
No. of employees applied for unpaid parental leave in 2022	1	15	16
No. of people expected to be reinstated in 2022	2	14	16
No. of employees reinstated in 2022	1	9	10
No. of employees reinstated in 2022	0	6	6
No. of employees reinstated from unpaid parental leave in 2022 having worked for one year since	0	3	3
Reinstatement rate	50.00%	64.29%	64.50%
Retention rate	-	66.7%	50.00%

Note 1: The actual number of reinstatements, including early reinstatements.
Note 2: Reinstatement rate is calculated as the actual number of reinstatements/ expected number of reinstatements; retention rate is calculated as the number of people having worked for more than one year after reinstatement/actual number of reinstatements

4.1
Gamania family

4.1.4
Compensation and benefits

GRI 2-19、2-21、401-2、
401-3、405-1、405-3

Gama Island

Gama Island 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; thespecially 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 Quarantine Bureau's slaughter hygiene qualification seal. The menu is designed according to the preferences of employees, with a weekly plan of delicious and healthy dishes that enjoy food subsidies. Additionally, the nurses plan refreshing and affordable healthy meals. Gamania Island does not provide disposable tableware to promote environmental protection. Gama Island conducts an annual employee satisfaction survey, covering environmental hygiene, speed and efficiency, frontend service, meal contents, etc. The overall satisfaction rate reached 87.5%, with most of the feedbacks being encouragements and praises, and adjustments and communications will be made according to the employees' response.

4.1
Gamania family

4.1.5
Friendly workplace

Gamania values both the frequency and quality of communication between employers and employees, 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. No incident of sexual harassment complaint, labor law violation, or human rights violation had occurred in 2022.

Human rights management

While pursuing sustainable operation and profitability, Gamania Group promises to comply with the rules and laws related to social responsibility and fulfill its social responsibility to protect all employees, customers, manufacturers, shareholders and stakeholders. The three focuses of the Group's commitment and policy towards human rights are:
I.Creating a workplace that is independent, diverse, inclusive and respecting.
II.Building a healthy and safe work environment.
III.Regularly inspecting and evaluating relevant systems and actions.

Gamania Town Hall

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. In 2022, we invited experts from various fields such as Yang, Hsin-Yi, CEO of Digital Integrated Marketing for Transmission, and Mu, Tsi-Peng, Mr. Urumqi to share their brilliant life stories with Gamania people. Gamania Town Hall also serves as an important communication channel; employees may raise queries or provide suggestions anonymously, and the Group CEO will address them on-site to improve interactions and relationship between employees and the employer in a real-time and two-way manner.

Gamania human rights commitment and policy

4.1
Gamania family

4.1.6
Healthy workplace

Gamania Perspective -
to know more about Gamania Perspective

2022 record of Gamania Group
Dragon Boat Team

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, from the emotional aspect which was less explored in the past, and target the high-risk groups from the emotional aspect which was less addressed in fat loss and weight loss, plus the professional one-on-one consultation with nutritionist and customized nutrition group program.

Employee health checkup	Gamania provides annual employee health checks, with 676 people completed the health check in 2022; we also arranged physicians to station on site to provide medical consultation, health guidance and follow-up tracking for employees with health problems or abnormal health check findings. Starting from 2019, the company has been offering special and more rigorous checkups for night shift employees.
Care for high health risk groups	Inbody analysis of body composition is performed on a quarterly basis, and employees are given proper advices on nutrition and exercise health education.
Gym	The company has a 24-hour gym that offers a complimentary InBody analysis of the body's composition. The gym has a full-time trainer available to supervise correct use of equipment. Specially hired instructors offer yoga, boxing aerobics, Zumba and other exercise classes, with more than three classes a day for employees to choose from, to help employees with physical training on a regular basis, to maintain a high level of fitness and reduce the risk of high blood pressure, diabetes and hyperlipidemia. In recent years, we successively added unplugged cardio equipment such as rowing machines and paddling machines for both health and energy saving.
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.
Stress relief and relaxation	Gamania collaborates with the Taipei City Foreign and Disabled Labor Office to arrange massage services every Wednesday afternoon. The Employees can enjoy a 15 minute stress relief massage through appointment. The massage service was provided to 496 people in 2022. 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 in this highly physically demanding competition.
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.

4.1
Gamania family

4.1.6
Healthy workplace

Gamania Gym

Gym course

Gamania dragon boat

ESG Mr. Su,Hsin-Hung, the convener of the committee, personally participates in relevant training and competitions every year

dragon boat Perspective

4.2
Social inclusion

4.2.1
Gamania Summer School

Founded in 2008, Gamania Cheer Up Foundation has been encouraging young adults to challenge their limits and awaken their adventure spirits through various programs. To date, the foundation has influenced more than 720 participants and taken them to 46 locations over a total distance of 28,564 kilometers. The global spread of COVID-19 in 2020 has forced governments to lock down borders and impose social distancing measures that completely changed people's lives. Therefore, an online and offline dual-channel adventure experience event was held in 2022 with the theme of "Tide Your Adventure". Four well-known lecturers from different fields, including Snow Sheep's View, Guo Bear, Mountain Girl and Ah Guo, were invited to this event. The participants understood knew Mountain to Sea Greenway from different perspectives such as history and culture, animal ecology, camping skills, and adventurous mindset, and gained a deeper understanding of the land that is nurturing Taiwan. The online course attracted a total of 2,414 participants. Regarding the offline adventure activity, the Company collaborated with Outward Bound Taiwan and the Miasan Outdoor Center, and led 20 teenagers to delve into the National Mountain to Sea Greenway, and hiked for over 60 kilometers and climbed the Jade Mountain. From itinerary planning and self-preparation of equipment, to wilderness survival, the participants explored themselves step by step in the five day and four night activity, responded to the call of the land, and awakened the adventurous genes and courage hidden in the blood of every Taiwanese youth.

720
participants and taken them to

46
locations over a total distance of

28,564
kilometers

2.414
adventure students participated in the 2022 online course

4.2
Social
inclusion

4.2.2
Dream
Plan

The Gamania Care Foundation has supported many young people who have the courage to challenge their own limits through the "Dream Project", hoping to become 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 encourage 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.

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

2018
Marching towards the South Pole

2021 to present
Marching towards Spanish Primera Liga

Marching towards 14 Peaks

Dream Project

4.2
Social inclusion

4.2.2
Dream Plan

Marching towards 14 Peaks

Marching towards Spanish Primera Liga
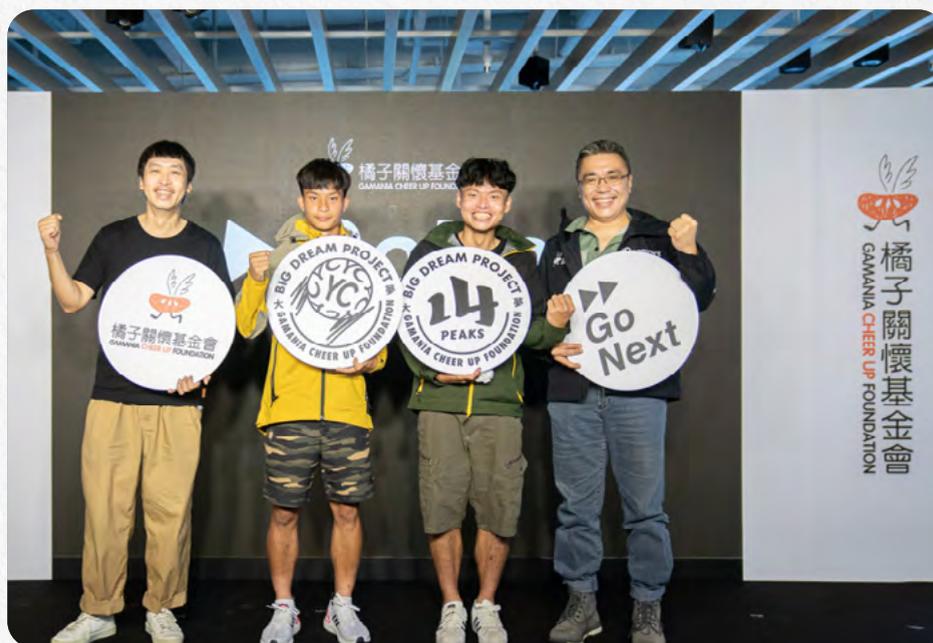
Dream Project: Lu, Chung-Han, Marching towards 14 Peaks

The Taiwanese mountaineer Lu, Chung-Han (Ah Guo) first climbed in 2013 the 8,000 meter peak of Gasherbrum II (8,035 meters), the 13th highest peak in the world, marking the first time that a Taiwanese climbed the summit of the Karakoram Mountains. He has continuously set records in Taiwan's mountaineering history. The Dream Project plans to sponsor Ah Guo's 8,000 meter peak climbing plan in three years, including the world's third highest peak challenge, to complete the remaining seven 8,000 peak climbing plans. After successfully climbing Annapurna (8,091 meters) in 2021, on May 5, 2022, Lu, Chung-Han challenged the world's third highest peak, Kangchenjunga (8,586 meters), and successfully became the first Taiwanese to climb the third highest peak without oxygen, and the only Taiwanese mountaineer to climb the top seven peaks without oxygen.

Dream Project: Yuan, Yung-Cheng, Advance to Spanish Primera Liga

The Gamania Care Foundation has been working with Yuan, Yung-Cheng, since 2021 to jointly promote the project of advance to Spanish Primera Liga. Through Yuan, Yung-Cheng,'s adventure story in Spain, we hope to convey the core spirit of "GoNext", taste every adventure with a firm belief, and not just stop at one success, but continuously look forward to the next challenge, and explore the unknown future to achieve a better self. Yuan, Yung-Cheng started playing football in the first grade of primary school, and aspired to become a professional footballer at the age of 9. After graduating from primary school, he began his overseas training days. In 2021, at the age of 19, he became the first Taiwanese footballer to win a European professional contract. In early 2022, he successfully made his debut and became the first local player to play in the Spanish professional league.

CHAPTER

Attachment

Independent Limited Assurance Report

KPMG 安侯建業聯合會計師事務所
KPMG
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68F., TAIPEI 101 TOWER, No. 7, Sec. 5,　　　　　　傳　真 Fax　+ 886 2 8101 6667
Xinyi Road, Taipei City 110615, Taiwan (R.O.C.)　　網　址 Web　kpmg.com/tw

Independent Limited Assurance Report

To Gamania Digital Entertainment Co., Ltd.:

We were engaged by Gamania Digital Entertainment Co., Ltd. ("Gamania") to provide limited assurance over the selected information attached as Appendix I ("the Subject Matter Information") on the 2022 Sustainability Report of Gamania ("the Report") for the year ended December 31, 2022.

Reporting Criteria of the Subject Matter Information

Gamania shall prepare the Subject Matter Information in accordance with reporting criteria required by Global Reporting Initiative Standards ("GRI Standards") issued by Global Sustainability Standards Board as set forth in Appendix I.

Management's Responsibility for the Report

Gamania is responsible for determining its objectives with respect to sustainable development performance and reporting, including the identification of stakeholders and material aspects, and using the reporting criteria to fairly prepare and present the Subject Matter Information. Gamania is also responsible for establishing and maintaining internal controls relevant to the preparation and presentation of the Subject Matter Information that is free from material misstatement, whether due to fraud or error.

Our Responsibilities

We performed our work in accordance with International Standard on Assurance Engagements (ISAE) 3000: "Assurance Engagements other than Audits or Reviews of Historical Financial Information" issued by the International Auditing and Assurance Standards Board and to issue a limited assurance conclusion on whether the Subject Matter Information is free from material misstatement. Also, we have considered appropriate limited assurance procedures according to the understanding of relevant internal controls in the circumstances, but not for the purposes of expressing a conclusion as to the effectiveness of the internal control over the design or implementation of the Report.

Independence and Standards on Quality Management

We have complied with the independence and other ethical requirements of the Code of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior. In addition, we applied Standards on Quality Management. Accordingly, we maintained a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements and professional standards as well as applicable legal and regulatory requirements.

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KPMG, a Taiwan partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.

KPMG

Summary of Work Performed

As stated in reporting criteria of the Subject Matter Information paragraph, our main work on the selected information included:

- Reading the Report of Gamania;

- Inquiries with responsible management level and non-management level personnel to understand the operational processes and information systems used to collect and process the Subject Matter Information.

- On the basis of the understanding obtained mentioned above, perform analytical procedures on the Subject Matter Information and if necessary, inspect related documents to gather sufficient and appropriate evidence in a limited assurance engagement.

The work described above based on professional judgment and consideration of the level of assurance and our assessment of the risk of material misstatement of the Subject Matter Information, whether due to fraud or error. We believe that the work performed and evidence we have obtained are sufficient and appropriate to provide a basis of our conclusion. However, the work performed in a limited assurance engagement varies in nature and timing from, and is less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained has a reasonable assurance engagement been performed.

Inherent limitations

The Report for the year ended December 31, 2022 includes the disclosures of non-financial information that involved significant judgments, assumptions and interpretations by the management of Gamania. Therefore, the different stakeholders may have different interpretations of such information.

Conclusion

Based on the work we have performed and the evidence we have obtained, as described above, nothing has come to our attention that causes us to believe that the Subject Matter Information has not been properly prepared, in all material aspects, in accordance with the reporting criteria.

Other Matters

The management of Gamania is responsible for the maintenance of its website where includes the Limited Assurance Report, we shall not be responsible for any further changes on the Subject Matter Information or its applicable reporting criteria, nor be responsible for reconducting any assurance work after the issuance date of the Limited Assurance Report.

KPMG

Taipei, Taiwan (Republic of China)
Aug 4, 2023

Notes to reader

The limited assurance report and the accompanying selected information are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of, the English and Chinese language limited assurance report and the selected information, the Chinese version shall prevail.

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Independent Limited Assurance Report

KPMG

Appendix I: Summary of the Subject Matter Information

No.	Corresponding Section	Subject Matter Information	Reporting Criteria	GRI Standards
1	1.2.2 Ethical corporate management	■ Gamania complies with all regulations and had no significant fines (note) or non-monetary penalties in 2022. ■ Note: A major fine refers to an amount of over NT$1 million. In 2022, there was a violation of the Fair Trade Act with a fine of NT$2 million; as of June 2023, the case is still in the administrative litigation process.	■ Details on legal case judgment by Gamania ■ Financial statement by Gamania (Significant contingent liabilities and unrecognized commitments) ■ Court's Judgment by Judicial Yuan	GRI Standards 2-7 Compliance with laws and regulations
2	3.2.1 Sustainable purchase	■ Gamania has supplier management policy in place and works with suppliers toward adopting sustainable practices and reducing impact on the environment. All suppliers are required to sign a "Supplier CSR Commitment" when contracting to ensure partners' compliance with environmental, labor, and human rights rules. ■ 100% local purchase in 2022 ■ Note: The definition of local suppliers are suppliers registered in Taiwan, excluding non-physical virtual software suppliers.	■ Details on procurement by Gamania	GRI Standards 204-1 Proportion of spending on local suppliers
3	3.1.3 Pollution prevention and waste management Waste management	■ The waste of Gamania is mostly household waste, kitchen waste, as well as a small portion of waste batteries and 3C products. In 2022, approximately 28 tons of resource recycling waste and 57 tons of household waste were generated, with a total of approximately 85 tons of waste. ■ Volume of waste cleared in 2022: - Domestic garbage: 56,580 kg - Kitchen waste: 12,285 kg - Paper: 12,488 kg - Aluminum: 128.5 kg - Iron: 1,376.6 kg - PET bottle: 2,143 kg - Battery: 68.5 kg ■ Note: The source of clearing data is the clearing records of outsourced waste clearing manufacturers.	■ Details on waste generated by Gamania	GRI Standards 306-3 Waste generated

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KPMG

No.	Corresponding Section	Subject Matter Information	Reporting Criteria	GRI Standards
4	4.1.2 Talent recruitment and retention	■ The new recruitment rate in 2022 is 30.90%, and the new recruits are mainly under 30 years old and between 31 and 50 years old, with both innovation vitality and ability and experience. Gamania will conduct exit interviews for all employees leaving the Company. The resignation rate in 2022 was 31.41%; measures are taken to address the Company's problems to create a more friendly workplace to retain talents. ■ Overview of new recruits: A. Male(Number of People; New recruitment rate) - Age 30 and below: 63 people : 45.00% - Age 31-50: 73 people : 21.92% - Age 51 and above: 1 people : 3.85% - Subtotal: 137 people : 27.45% B. Female(Number of People; New recruitment rate) - Age 30 and below: 102 people : 59.30% - Age 31-50: 66 people : 21.43% - Age 51 and above: 0 people : 0.00% - Subtotal: 168 people : 34.43% C. Total(Number of People; New recruitment rate) - Age 30 and below: 165 people : 52.88% - Age 31-50: 139 people : 21.68% - Age 51 and above: 1 people : 2.94% - Subtotal: 305 people : 30.90% Note: New recruitment rate = number of new recruitments 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, 2022 ■ Overview of resignations A. Male(Number of People; Resignation rate) - Age 30 and below: 55 people : 39.29% - Age 31-50: 85 people : 25.53% - Age 51 and above: 8 people : 30.77% - Subtotal: 148 people : 29.66% B. Female(Number of People; Resignation rate) - Age 30 and below: 76 people : 44.19% - Age 31-50: 84 people : 27.27% - Age 51 and above: 2 people : 25.00% - Subtotal: 162 people : 33.20% C. Total(Number of People; Resignation rate) - Age 30 and below: 131 people : 41.99% - Age 31-50: 169 people : 26.37% - Age 51 and above: 10 people : 29.41% - Subtotal: 310 people : 31.41%	■ Details on new employee hires and employee turnover by Gamania	GRI Standards 401-1 New employee hires and employee turnover

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KPMG

No.	Corresponding Section	Subject Matter Information	Reporting Criteria	GRI Standards
		Note: Resignation rate = number of the 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, 2022.		
5	4.1.3 Talent cultivation	■ More than NT$3.64 million were invested in training in 2022, with an average of NT$3,697 per employee. A total of 248 training courses were held, with a total participant number of 5,292 person-times, the total training hours reached 16,691 hours, and an average of 16.9 hours of training per employee. ■ Education and training overview A. Total training hours - Female: 7,469 hours - Male: 9,222 hours - Managerial grade: 3,329 hours - Entry-level grade: 13,362 hours - Total: 16,691 hours B. Training hours per person - Female: 15 hours - Male: 18 hours - Managerial grade: 20 hours - Entry-level grade: 16 hours Note: The calculation method for adjusted training hours per person from 2021 to 2022 is training hours/total number of employees, with the total number of employees being those still in service as of December 31, 2022.	■ Details on employee training hour by Gamania	GRI Standards 404-1 Average hours of training per year per employee

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Declaration of Greenhouse Gas Examination

DNV

Independent Assurance Opinion

Verification Opinion No.:	Issued date:	Page 1 of 2
C602352-2022-AG-TWN-DNV	30 May, 2023	

This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2022) of

Gamania Digital Entertainment Co., Ltd. and its Affiliated Enterprise

Scope of Verification
DNV Business Assurance (DNV) has been commissioned by GAMANIA DIGITAL ENTERTAINMENT CO., LTD. ('GAMANIA' or 'the Organization') to perform a verification of the greenhouse gas statements of Greenhouse Gas Inventory Management Report (2022) (hereafter the "Inventory Report") in Taiwan, ROC 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, and indirect GHG emissions from products used by 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 ISO 14064-1:2018 as well as criteria given to provide for consistent GHG emission identification, calculation, monitoring and reporting.
The verification was conducted in accordance with ISO 14066:2011, ISO 14065:2020, ISO14064-3:2019

Verification Opinion
It is DNV's opinion that the Inventory Report (2022), which was published on May 27, 2023 (Ver. 1), 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 1) and Indirect GHG emissions from imported energy (Category 2), the reliability of the information within the Inventory Report (2022) were verified with reasonable level of assurance.
- For the other indirect GHG emissions, the involved information was verified and tested using agreed-upon procedures, AUP, defined in Inventory Report.

Verification Opinion No.: C602352-2022-AG-TWN-DNV   Page 2 of 2
Place and date: Taipei, 30 May, 2023

Alvin Chen
GHG Verifier

Alvin Chen

Place and date:
Taipei, 30 May, 2023

For the issuing office:
DNV Business Assurance Co., Ltd.
29Fl., No. 293, Sec. 2, Wenhua Rd.,
Banqiao District, New Taipei City
220, Taiwan

Management Representative

DNV

Supplement to Verification Opinion

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

Quantification of Greenhouse Gas Emission
The Inventory Report covering the period 1st January, 2022 to 31st December, 2022, it is DNV's opinion that relevant 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 ☒HFCs ☒PFCs ☒SF_6 ☒NF_3

The Quantification of GHG emissions and removals in Direct and Indirect Emission Source:

Category	Direct and indirect GHG emissions categorization*	Emissions and removals verified, (Kg CO2-e)
1	Direct emissions and removals**	45,881.928
2	Indirect GHG emissions from imported energy	5,267,655.712
3	Indirect GHG emissions from transportation	818,830.353
4	Indirect GHG emissions from products used by the Organization	1,929,417.726
5	Indirect GHG emissions associated with the use of products from the Organization	792,964.992
Total greenhouse gas emissions and removals		8,854,750.711

*: Unless other indicated, the Indirect Emissions was calculated based on 2021 electricity emission factor of 0.509 kg CO2-e/kwh, which was announced by Bureau of Energy, Ministry of Economic Affairs. The Global Warming Potential (GWP) defined in IPCC AR6 2023) has been choose and correctly referred by the Organization.
**:the details subcategory of each category could be refer later in the Report.

Verification Opinion
☒ unmodified
☐ modified
☐ adverse

Declaration of Greenhouse Gas Examination

DNV

Appendix to Verification Opinion No. C602352-2022-AG-TWN-DNV

APPENDIX A

The greenhouse gas statements of GAMANIA DIGITAL ENTERTAINMENT CO., LTD. and its Affiliated Enterprise Greenhouse Gas Inventory Management Report (2022) with respect to the following sites:

Site	Organization	Address
1	遊戲橘子數位科技股份有限公司總部 Gamania Digital Entertainment Co., Ltd. (HQ)	台北市內湖區瑞湖街 111 號 No. 111, Ruihu St., Neihu Dist., Taipei City, Taiwan (R.O.C.) 台北市內湖區陽光街 365 號（停車場） Ln. 365, Yangguang St., Neihu Dist., Taipei City, Taiwan (R.O.C.)
2	遊戲橘子總部 158 號 Gamania Digital Entertainment Co., Ltd. Site 158.	台北市內湖區瑞湖街 158 號 3 樓 3F., No. 158, Ruihu St., Neihu Dist., Taipei City 11494, Taiwan (R.O.C.)
3	今日傳媒股份有限公司 NOWnews Netword Co., Ltd.	台北市內湖區瑞湖街 160 號 3 樓 3F., No. 160, Ruihu St., Neihu Dist., Taipei City 11494, Taiwan (R.O.C.)
4	樂利數位科技 Jollywiz Digital Technology Co., Ltd.	台北市內湖區瑞湖街 88 號 3 樓之 3 3F.-3, No. 88, Ruihu St., Neihu Dist., Taipei City 11494, Taiwan (R.O.C.)
5	樂點公司(台中) Gash Point Co., Ltd.	台中市西區公館路 240 號 1 樓 No. 240, Gongguan Rd., West Dist., Taichung City, Taiwan (R.O.C.)
6	樂點公司(高雄) Gash Point Co., Ltd.	高雄市左營區文府路 383 號 1 樓 1F., No. 383, Wenfu Rd., Zuoying Dist., Kaohsiung City, Taiwan (R.O.C.)
7	果核數位 (中和機房) Digicentre Company Limited (Zhonghe server room)	新北市中和區中正路 736 號 14 樓 14F., No. 736, Zhongzheng Rd., Zhonghe Dist., New Taipei City, Taiwan (R.O.C.)
8	果核數位 (國分機房) Digicentre Company Limited (Guo-fen server room)	台北市中正區愛國東路 31 號(3F、4F、6F、7F) 3F., 4F., 6F., 7F., No. 31, Aiguo E. Rd., Zhongzheng Dist., Taipei City, Taiwan (R.O.C.)
9	客服中心 (蟻力) Ants' Power Co., Ltd.	新北市中和區中正路 736 號 8 樓 A1、12 樓之 4 8F A1., 12F.-4, No. 736, Zhongzheng Rd., Zhonghe Dist., New Taipei City, Taiwan (R.O.C.)
10	幼橘園 GamaGarden	台北市內湖區港墘路 221 巷 33 號 1 樓 1F., No. 221, Gangqian Rd., Neihu Dist., Taipei City, Taiwan (R.O.C.)
11	果核數位 (富國機房) Digicentre Company Limited (Fu-Guo server room)	桃園市富國路 100 號 No. 100, Fuguo Rd., Taoyuan Dist., Taoyuan City, Taiwan (R.O.C.)

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APPENDIX B

The Reporting Boundary of GAMANIA DIGITAL ENTERTAINMENT CO., LTD. and its Affiliated Enterprise Greenhouse Gas Inventory Management Report (2022)

Category	Reporting Boundary* description	Sub-category	Emission Source	Applied Site(s)
Direct GHG emissions and removals	The business of GAMANIA and its Affiliated Enterprise is mainly in the multi-dimensional digital technology industry, and the operating resources are mainly the offices where human power is located. Its main direct sources of GHG emissions are the company's generator diesel emissions, official vehicle gasoline emissions, refrigerant emissions, rental cars burning unleaded gasoline to generate CO_2, N_2O, CH_4, office air conditioners and refrigerator refrigerant emissions HFCs. There is a septic tank for sewage treatment. In addition, the headquarters and the GamaGarden will purchased natural gas, which will generate CO_2, N_2O, and CH_4 when used.	1.1 Stationary combustion 1.1 固定式燃燒排放源	Diesel generator 發電機	Site 1, Site 7
			Natural Gas Pipelines 天然氣	Site 1
			Liquefied petroleum gas 液化石油氣	Site 1, Site 10
		1.2 Mobile combustion 1.2 移動式排放源	Privately owned vehicle used for business purpose (car, motobike) 私車公用(汽車、機車)	Site 5, Site 6
		1.4 Fugitive emissions 1.4 逸散性排放	Chiller/air conditioner/refrigerator/water dispenser 冰水機/冷氣/冰箱/飲水機	Site 1, Site 3, Site 5, Site 6, Site 2, Site 7, Site 4, Site 9, Site 10
			Septic tank 化糞池	Site 5, Site 7
			Fire extinguisher 滅火器	Site 7
Indirect GHG emissions from imported energy	Long-term use of computers, lighting equipment, refrigerators, air conditioners and other equipment accounts for the largest proportion of total emissions due to indirect emissions from input energy, and is the largest source of greenhouse gas emissions, among which the most important corresponding emission items is the electricity consumed in office and public area, and the types of greenhouse gas emissions include CO_2 generated by electricity.	2.1 Imported energy 2.1 外購能源	Imported electricity 外購電力	All Site
Indirect GHG emissions	Among the indirect greenhouse gas emissions from transportation, the sources of	3.1 Upstream Transportation 3.1 上游運輸	Upstream Transportation 上游運輸	Site 1 (JollyBuy)

from transportation	activities or facilities projects include emissions from employee commuting and employee travelling, as well as the downstream goods transportation due to e-commerce shipments from JollyBuy. Among them, employee commuting accounts for the largest proportion of emissions, downstream transportation is the second, and employee travel is the last. Greenhouse gas emissions come from the consumption of gasoline or electricity to generate CO_2.	3.2 Downstream transport 3.2 下游運輸	Downstream transport 下游運輸	Site 1 (JollyBuy)
		3.3 Employee commuting 3.3 員工通勤	Employee commuting 員工通勤	All Site
		3.5 Business travel 3.5 商務旅行	Business travel 商務旅行	Specific departments in Site 1, Site 3, Site 4, Site 5, Site 6
Indirect GHG emissions from products used by the Organization	The main workplace of GAMANIA and its Affiliated Enterprise is in the office, so the indirect greenhouse gas emissions from the use of products or services by the organization mainly include indirect emissions from purchasing electricity, energy including diesel, gasoline, and natural gas, and capital goods including computers, notebooks, screen and server, consumables and tap water. In addition, there are also emissions from office waste disposal, however for those offices other than GAMANIA Headquarters, the related emissions were not included in the quantification due to outsourcing of waste management. In addition, emissions from the use of photocopier services are also included in this category.	4.1 Products used by organization 4.1 源自採購商品的排放	Purchased electricity 外購電力	All Site
			Purchased gasoline 公務車外購汽油	Site 5, Site 6
			Purchased neutral gas 外購天然氣	Site 1, Site 10
			Purchased diesel 發電機外購柴油	Site 1, Site 7
			Consumables toilet paper 消耗品(衛生紙)	Site 1, Site 5, Site 6, Site 10
			Consumables tissue paper 消耗品(擦手紙)	Site 1, Site 3
			Consumables 消耗品(清潔袋)	Site 5
			Tap water 辦公室自來水使用	Site 1, Site 2, Site 3, Site4, Site 5, Site 6, Site 7, Site 10
		4.2 Capital goods that are purchased and amortized by the organization. 4.2 資本商品的排放	Capital goods including computers, notebooks, screen and server 企業資本財 (電腦、筆記型電腦、伺服器、螢幕)	Site 1, Site 2, Site 3, Site 5, Site 6, Site 7, Site 8, Site 10, Site 11
		4.3 The disposal of solid and liquid waste 4.3 固體和液體廢棄物處理	The disposal of solid and liquid waste outsourcing. 固體廢棄物委外處理排放	Site 1

			4.5 Use of services 4.5 使用其他服務產生的排放	Copy machine rental 影印機	Site 1, Site 4, Site 7, Site 9, Site 10
Indirect GHG emissions associated with the use of products from the Organization	The main products and services provided by GAMANIA and its Affiliated Enterprise are online games and related e-commerce consulting services, media, etc.		5.4 Emissions from downstream leased assets 5.4 下游租賃資產產生的排放	Energy use from leased to other entities 異業客戶電量使用	Site 7, Site 8

The scope of other indirect emissions (other than Imported Energy with specified/limited list of sources) was defined by GAMANIA DIGITAL ENTERTAINMENT CO., LTD.'s and its Affiliated Enterprise own pre-determined criteria for significance of indirect emissions, considering the intended use of the GHG inventory.

**Declaration
of Greenhouse
Gas
Examination**

DNV

APPENDIX C

For direct emissions and removals of GAMANIA DIGITAL ENTERTAINMENT CO., LTD. and its Affiliated Enterprise reported in the Report (2022), quantified separately for each GHG as below, in kg of CO_2-e:

CO_2	CH_4	N_2O	HFCs	PFCs	SF_6	NF_3	TOTAL
10,241.364	1,112.133	102.230	34,426.201	-	-	-	45,881.928
22.32%	2.42%	0.22%	75.03%	0%	0%	0%	100%

GRI index table

GRI Standards	Disclosure Items	Corresponding chapters and supplementary notes	Page No.
Promoting Digital Responsibility			
2-1	Organizational details	About the Report	04
2-2	Entities included in organizational sustainability reporting	About the Report	04
2-3	Reporting period, frequency and contact person	About the Report	04
2-4	Information Restatement	No such situation.	-
2-5	External guarantee/assurance	Independent Limited Assurance Report	67
2-6	Activities, value chains and other business relationships	1.1.1 Business Overview Significant differences in organizational departments, value chains and other non value chain business relationships compared to the previous reporting year	08
2-7	Employees	4.1.1 Workforce structure	49
2-8	Non-employee workers	4.1.1 Workforce structure	49
2-9	Governance structure and composition	1.1.3 Practicing Sustainable Governance	17
2-10	Nomination and selection of the highest governance unit	1.2.1 Governance organization and structure	25
2-11	Chairman of the highest governance unit	1.2.1 Governance organization and structure	25
2-12	Role of the highest governance unit in supervising impact management	About the Report	04
2-13	Person in charge of impact management	1.1.3 Practicing Sustainable Governance	17
2-14	Role of the highest governance unit in sustainability reporting	About the Report	04
2-15	Conflict of interest	1.2.1 Governance organization and structure	25
2-16	Communication of key major events	1.2.1 Governance organization and structure, 1.1.3 Practice of sustainable governance	25.17

GRI 2：General disclosure 2021

GRI index table

GRI Standards	Disclosure Items	Corresponding chapters and supplementary notes	Page No.
Promoting Digital Responsibility			
2-17	Group intelligence of the highest governance unit	1.2.1 Governance organization and structure	**25**
2-18	Performance evaluation of the highest governance unit	1.2.1 Governance organization and structure	**25**
2-19	Compensation policy	P. 26 and 46 of the annual report Compensation policy	**-**
2-20	Compensation decision process	P. 26 of the annual report	**-**
2-21	Annual total compensation ratio	Market Observation Post System	**-**
2-22	Declaration of Sustainable Development Strategy	1.1.3 Practicing Sustainable Governance	**17**
2-23	Policy commitments	4.1.5 Friendly workplace	**60**
2-24	Inclusion into policy commitments	1.2.1 Governance organization and structure	**25**
2-25	Procedure for remedying negative impacts	1.1.3 Practicing Sustainable Governance	**17**
2-26	Mechanism for seeking advice and raising doubts	1.2.2 Ethical corporate management	**28**
2-27	Legal compliance	1.2.2 Ethical corporate management	**28**
2-28	Membership in trade associations and consortium	1.2.4 Participation in external organizations	**30**
2-29	Stakeholder engagement policy	1.1.3 Practicing Sustainable Governance	**17**
2-30	Collective agreement	4.1.5 Friendly workplace	**60**

GRI 2：General disclosure 2021

GRI index table

GRI Standards		Disclosure Items		Corresponding chapters and supplementary notes	Page No.
GRI 3：Major issues 2021	3-1	Process for determining major issues		1.1.3 Practicing Sustainable Governance	17
	3-2	List of major issues		1.1.3 Practicing Sustainable Governance	17

Major Issues

Corporate governance and ethics

GRI 3：Major issues 2021	3-1	Major issue management	1.2.2 Ethical corporate management	28

Legal compliance

GRI 3：Major issues 2021	3-1	Major issue management	1.2.2 Ethical corporate management	28

Business performance

GRI 3：Major issues 2021	3-1	Major issue management		1.2.2 Ethical corporate management	28
GRI 201: Economic performance	201-1	Direct economic value generated and distributed by the organization		1.1.1 Financial performance	13
	201-3	Defined-benefit plan obligations and other retirement plans		4.1.4 Compensation and benefits	54

Risk Management

GRI 3：Major issues 2021	3-3	Major issue management	1.2.3 Risk management	29

Product and service innovation

GRI 3：Major issues 2021	3-3	Major issue management	2.1.1 Innovation investment and research and development	29

Information security and privacy protection

GRI 3：Major issues 2021	3-3	Major issue management	2.2.1 Information security management 2.3.3 Privacy protection	32.40
GRI 418: Customer privacy	418-1	Complaints of Confirmed Invasion of Customer Privacy or Loss of Customer Data	2.2.1 Information security management 2.3.3 Privacy protection	32.40

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GRI Standards	Disclosure Items		Corresponding chapters and supplementary notes	Page No.
Customer rights and services				
GRI 3：Major issues 2021	3-3	Major issue management	2.3.1 Service and communication	38
Diversity and inclusivity				
GRI 3：Major issues 2021	3-3	Major issue management	4.1.1 Workforce structure	49
GRI 405: Employee diversity and equal opportunity	405-1	Diversity of Governance Units and Employees	1.2.1 Governance organization and structure 4.1.1 Workforce structure	25.49
	405-2	Ratio of female to male base salary plus bonus	4.1.4 Compensation and benefits	54
GRI 406: Non-discrimination	406-1	Incidents of Discrimination and Actions Taken to Improve	4.1.1 Workforce structure	49
Talent recruitment and training				
GRI 3：Major issues 2021	3-3	Major issue management	4.1.3 Talent cultivation 4.1.4 Compensation and benefits	52.54
GRI 404: Education and training	404-1	Average number of hours of training per employee per year	4.1.3 Talent cultivation	52
	404-3	Percentage of employees who receive regular performance and career development reviews	4.1.4 Compensation and benefits	54
Energy and carbon emissions management				
GRI 3：Major issues 2021	3-3	Major issue management	3.1.2 Energy and resource management	43
GRI 302: Energy	302-4	Reduction of energy consumption	3.1.2 Energy and resource management	43
GRI 303: Water	303-5	Water consumption	3.1.2 Energy and resource management	43
GRI 305: Emissions	303-1	Direct (Scope I) greenhouse gas emissions	3.1.2 Energy and resource management	43
	303-2	Energy indirect (Scope II) GHG emissions	3.1.2 Energy and resource management	43

Attachment

GRI index table

GRI Standards		Disclosure Items	Corresponding chapters and supplementary notes	Page No.
Green operation				
GRI 3：Major issues 2021	**3-3**	Major issue management	3.1.3 Waste management and pollution prevention 3.2.1 Sustainable purchase	**46**
GRI 306: Waste	**306-2**	Waste by type and treatment method	3.1.3 Waste management and pollution prevention	**45**
GRI 308: Supplier environmental evaluation	**308-1**	Selection of new suppliers using environmental criteria	3.2.1 Sustainable purchase	**46**
GRI 414: Supplier social evaluation	**414-1**	Selection of new suppliers using social criteria	3.2.1 Sustainable purchase	**46**
Labor-management relations and employee rights				
GRI 3：Major issues 2021	**3-3**	Major issue management	4.1.2 Talent recruitment and retention 4.1.4 Compensation and benefits	**51.54**
GRI 202: Market position	**202-1**	Ratio of standard salary to local minimum salary for base-level workers by gender	4.1.4 Compensation and benefits	**54**
GRI 401: Employee-employer relations	**401-1**	New employees and former employees	4.1.2 Talent recruitment and retention	**51**
	401-2	Benefits provided to full-time employees (not including temporary or part-time employees)	4.1.4 Compensation and benefits	**54**
	401-3	Parental leave	4.1.4 Compensation and benefits	**54**
Workplace safety and health				
GRI 3：Major issues 2021	**3-3**	Major issue management	4.1.6 Healthy workplace	**61**
GRI 403: Occupational safety and health	**403-4**	Worker involvement, consultation and communication on occupational safety and health	4.1.6 Healthy workplace	**61**
	403-5	Worker training on occupational safety and health	4.1.6 Healthy workplace	**61**
Social service innovation				
GRI 3：Major issues 2021	**3-3**	Major issue management	4.2 Social inclusion	**63**

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