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3.1 Response to climate change

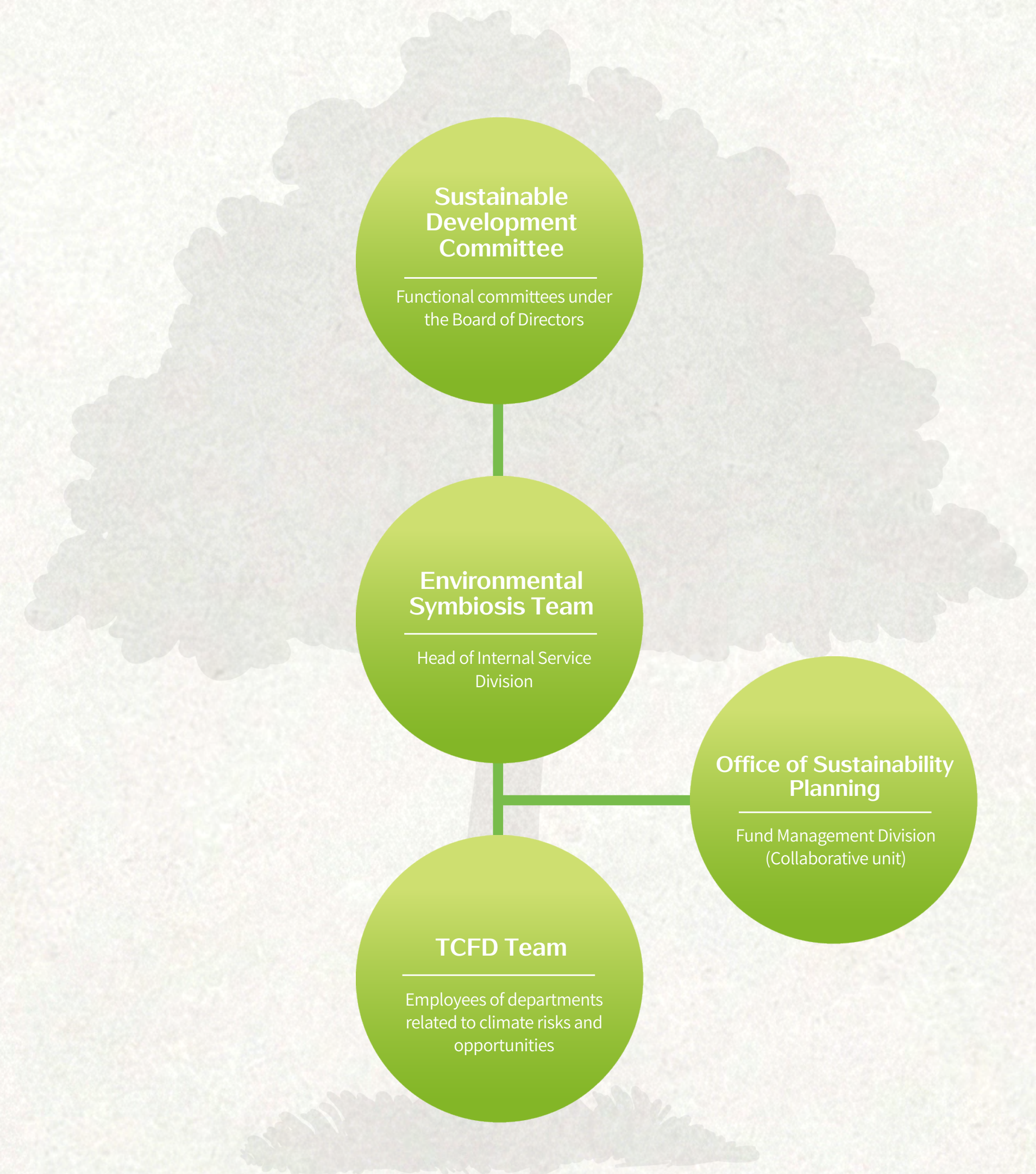
3.1.1 Climate governance

Climate governance structure

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



Climate Governance Framework Chart





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3.1.2 Climate Risk Management

Climate Risk Identification and Assessment Process

Step1> Compilation of the list of climate risks and opportunities

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

Step2> Analysis of the scope of risk impact

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

Step3> Identification of significance

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

Step4> Confirmation and reporting

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

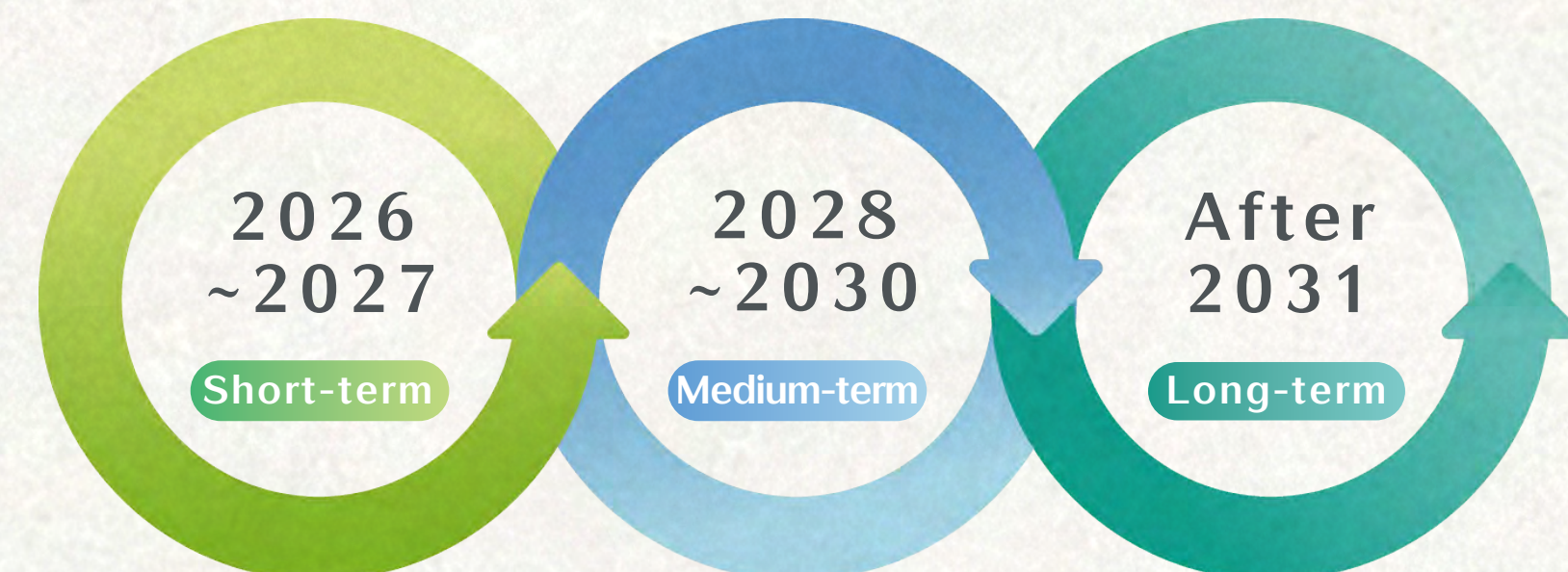
Step5> Continuous management and external disclosure

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

List of climate risks

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

Time of risk occurrence





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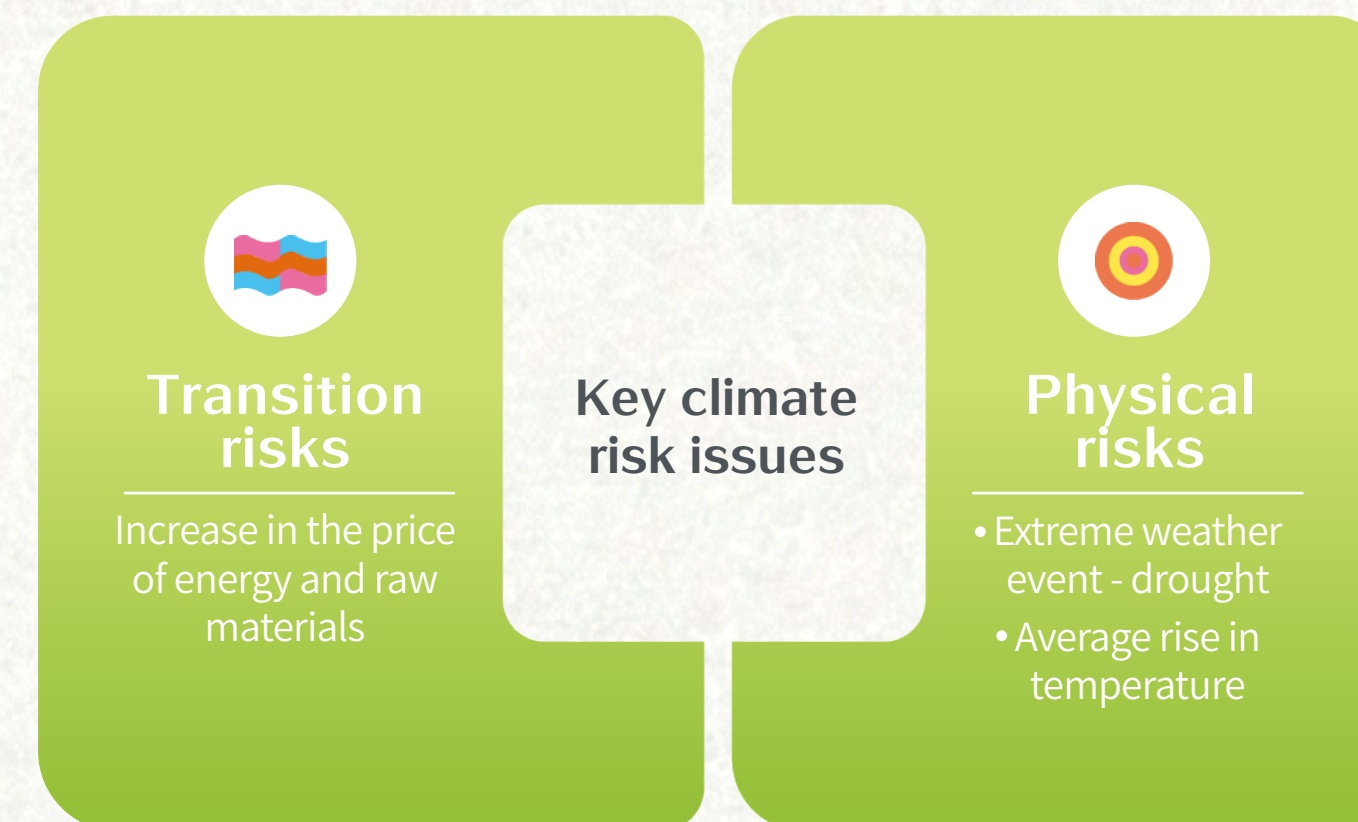
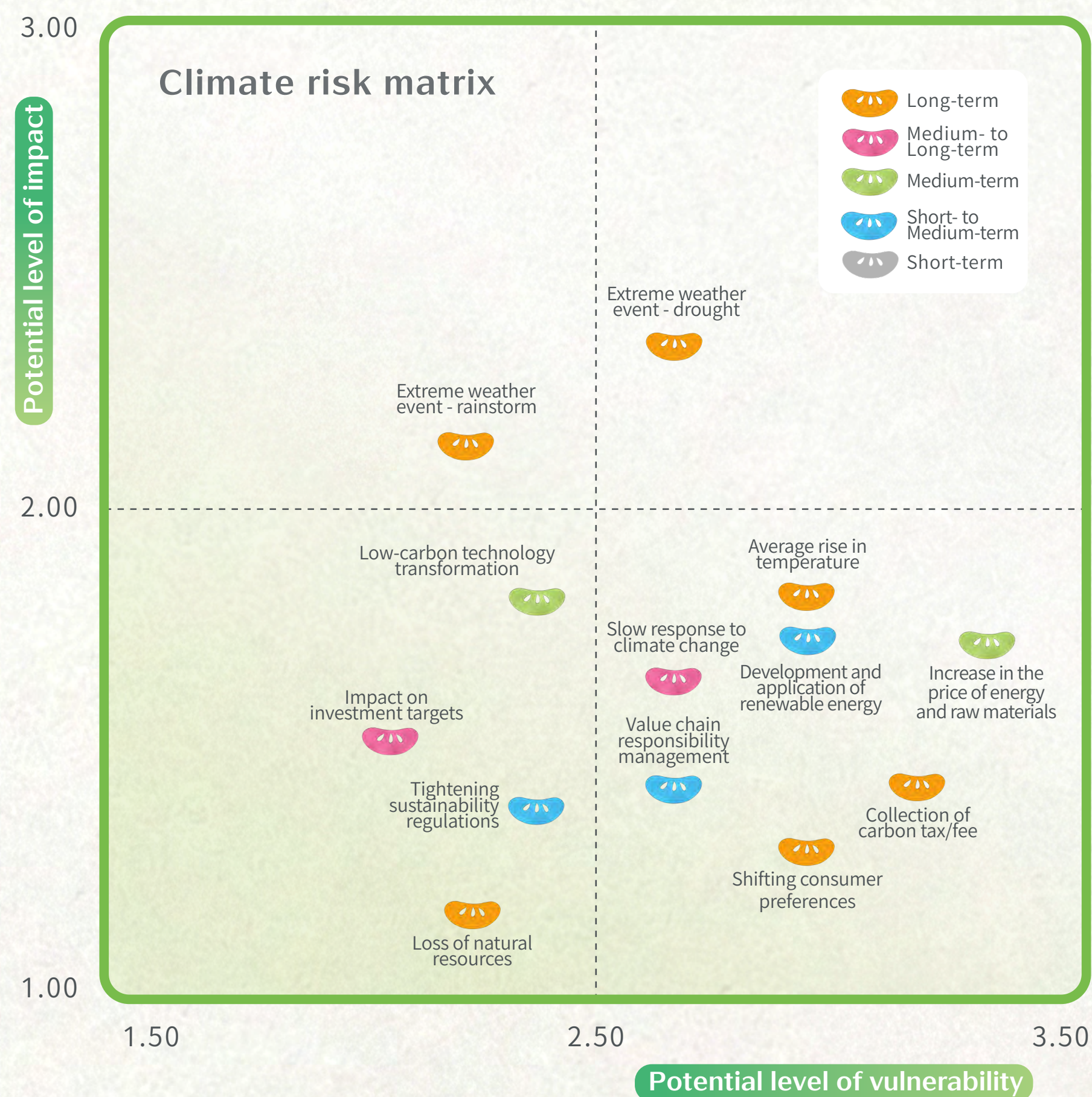
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Key climate risk identification results

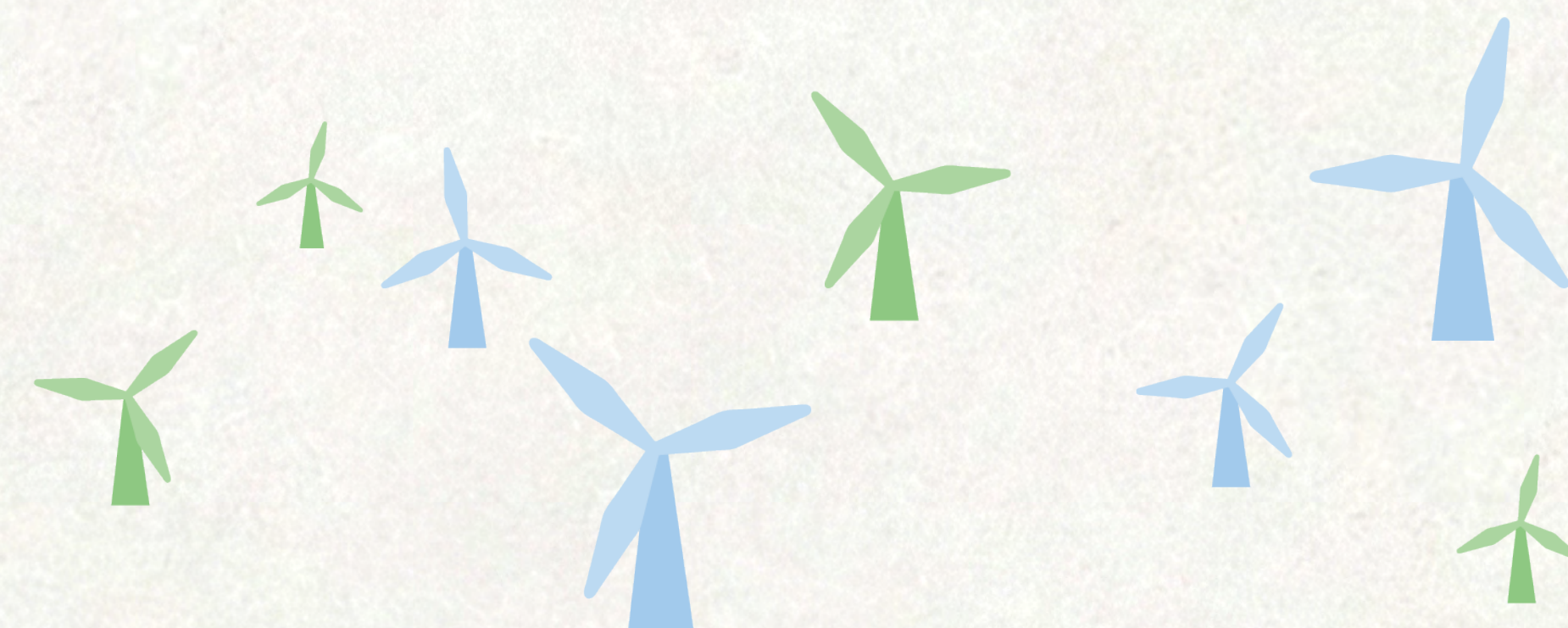
Through the climate risk identification process, a matrix is drawn based on the product of "potential impact severity" and "potential vulnerability", with results categorized into low, medium, and high-risk levels. In 2025, based on the previous year's identification results, the top three risks were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



Climate Risk Management Process

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

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





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3.1.3 Climate strategy

Climate Change Scenario Analysis

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

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



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Key Climate Risks and Opportunities

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

Top Three Climate Risks

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



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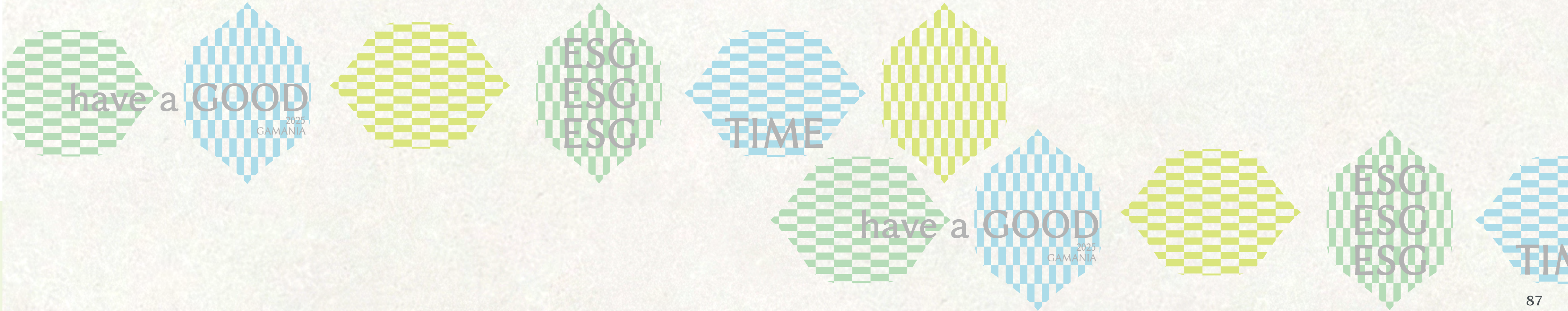
Climate risk issue 2	Extreme Weather Events - Drought (Acute Risk)	
Estimated time of occurrence	Long-term	
Scope of impacts	Upstream parties, own operations, and downstream	
Risk impact	In the IPCC SSP 5-8.5 scenario applied to Taiwan based on the TCCIP estimation, the result showed that the frequency of extreme weather would increase, and the probability of no rainfall for more than 30 days would increase by multiples. Drought could cause water outage or shortage, and the following risks could subsequently arise: ● Water rates might increase, which may lead to operational disruptions of Gamania or the value chain and greater operating costs. ● Data center cooling water supply interruptions, increased frequency of equipment maintenance, or even equipment damage, leading to higher operating costs or decreased production capacity	
Risk and financial impact	The impact is approximately NT\$37,625 thousand per year, representing approximately 0.42% of revenue.	
	Scenario analysis	Financial impact for 2030
	SSP1-2.6	Approximately NT\$38,001 thousand
	SSP5-8.5	Approximately NT\$38,377 thousand
Response strategies	Percentage of revenue	
	Around 0.43% of revenue	
	Around 0.43% of revenue	
	1.Improve the ability to resist natural disasters	
	Strengthen building structures and increase disaster response measures to maintain the effectiveness of BCM. Gamania's IT systems and equipment are all equipped with business continuity plans, which are regularly reviewed and tested.	
	2.Improve water resource efficiency and avoid water waste	
	Gamania has completed the replacement of washbasin faucets with sensor-activated faucets and continues to promote water conservation. The Company also plans to develop a more comprehensive water resource management policy to reduce water consumption. In addition, an atmospheric water generator has been installed that uses solar energy to collect moisture from the air and convert it into drinking water after filtration.	
3.Energy saving measures		
Same as those described under Market Risk.		
4.Supply chain resilience		
Gamania has established a supplier management policy, evaluates and selects suitable partners according to the policy while actively promoting sustainable development with suppliers to jointly reduce environmental impact. In the future, climate risk issues will gradually be incorporated to identify high climate risk suppliers for strengthened management and guidance, and enhance the climate resilience of Gamania's supply chain.		
5.Procurement of relevant insurance and equipment maintenance		
We have invested in various insurance policies, including commercial fire insurance, its additional riders, and electronic equipment insurance for our IT assets. Additionally, we conduct regular maintenance of fire safety and		
6.Use of environmentally friendly refrigerants		
We utilize eco-friendly refrigerants in our server room cooling equipment, office air conditioning systems, and data centers to minimize negative environmental impact.		
7.Dynamic energy-saving adjustments for building air conditioning systems		
We adjust air conditioning temperatures according to ambient temperatures to reduce energy consumption while maintaining a comfortable office environment.		
Response strategies Financial impact	Response costs are approximately NT\$11,497 thousand per year, representing approximately 0.13% of revenue.	



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Climate risk issue 3	Average rise in temperature (long-term risk)	
Estimated time of occurrence	Long-term	
Scope of impacts	Upstream parties, own operations, and downstream	
Risk impact	Based on TCCIP's estimates and applying the IPCC AR6 warming scenarios of 1.5° C to 4° C in Taiwan, it is expected that sea levels around Taiwan's coastal areas will rise by 0.5 to 1.2 meters, accompanied by an increase in the duration of drought seasons and extremely high temperatures. This will have the following impacts on Gamania: ● Adversely affect employees' physical health, resulting in lower work efficiency or higher turnover and requiring Gamania to incur additional labor costs. ● More frequent use of air conditioning in data centers may increase electricity consumption, contribute to energy shortages, and pose risks to the development of all business operations. This may also require Gamania to incur additional costs to transform its overall business strategy.	
Risk and financial impact	The impact is approximately NT\$16,966 thousand per year, representing approximately 0.19% of revenue.	
	Scenario analysis	Financial impact for 2030
	SSP1-2.6	Approximately NT\$19,172 thousand
	SSP5-8.5	Approximately NT\$19,681 thousand
		Percentage of revenue
		Around 0.22% of revenue
		Around 0.22% of revenue
Response strategies	As the root cause is the same, the response strategy is identical to that for Risk 2.	
Response strategies Financial impact	Response costs are approximately NT\$775 thousand per year, representing approximately 0.01% of revenue.	

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





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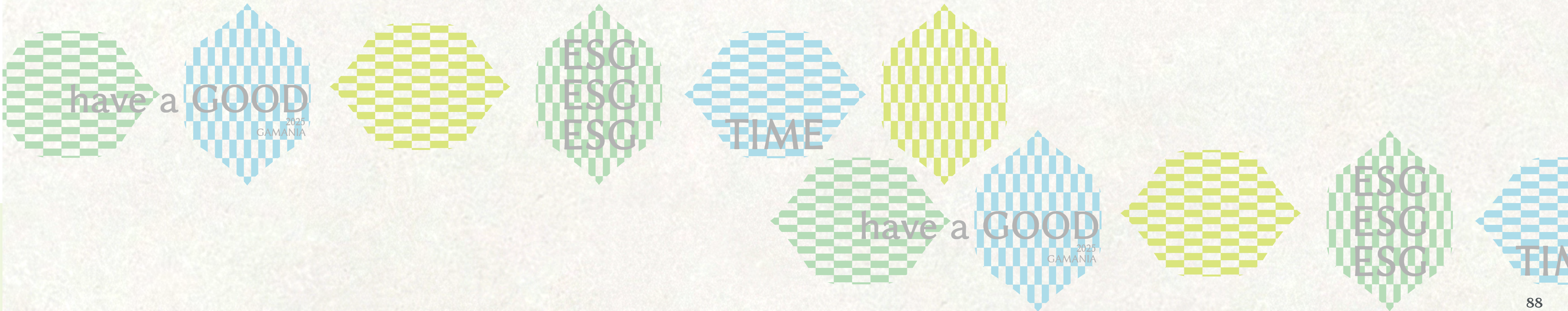
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Top Three Climate Opportunity Issues

Climate Opportunity 1	Resource efficiency
Impact	Gamania actively promotes digital transformation, the use of renewable energy, and environmentally friendly low-carbon materials. The Company continues to educate employees on water conservation, energy savings, and waste reduction, planning more comprehensive water resource and waste management policies to minimize resource consumption, implement the Group's environmental symbiosis philosophy, and lower operational costs.
Opportunity and financial impact	The impact is approximately NT\$13,216 thousand per year, representing approximately 0.15% of revenue.
Management strategies	1 The headquarters building is equipped with an intelligent energy monitoring and management system to digitally monitor and analyze the building's energy consumption to save power and manage air quality. 2 Energy-intensive, outdated equipment has been replaced. All office lighting has been replaced with high-efficiency LEDs. Sensor lights were installed in some areas and patrol inspection has been strengthened during off-hours. 3 Initiatives for paperless operations and cloud compression, such as utilizing cloud storage and replacing traditional whiteboards with digital meetings, sticky notes, and other alternatives. 4 Production of environmental awareness videos to raise employees' awareness of energy conservation. 5 The Company is researching low-carbon, environmentally friendly materials for its brand ambassador, "Good Time Man". 6 Water-saving measures continue to be implemented, and water efficiency is being improved. 7 Gamania purchased enough renewable energy certificates (RECs) (a total of 1,135 RECs purchased in 2025) and plans to sign power wheeling contracts with renewable energy providers to gradually increase its use of green electricity. 8 Strive to meet the relevant criteria and secure more favorable interest rate reductions from various banks, including reductions in greenhouse gas emissions intensity and water use intensity, while specifically managing and tracking resource efficiency indicators. 9 Senior management promotes Group-wide actions to improve energy and resource efficiency and sets renewable energy use targets.





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



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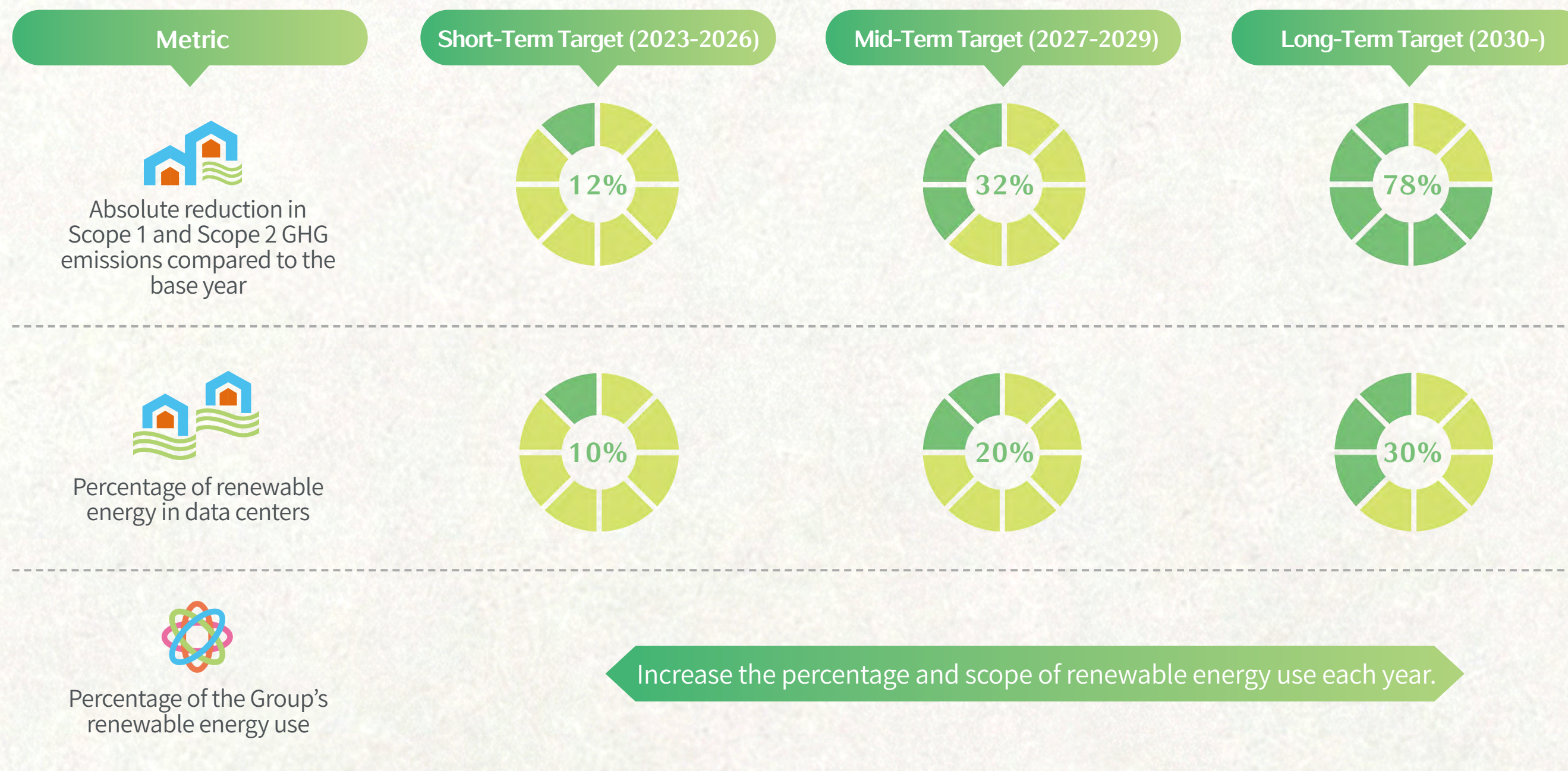
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3.1.4 Climate Metrics and Targets

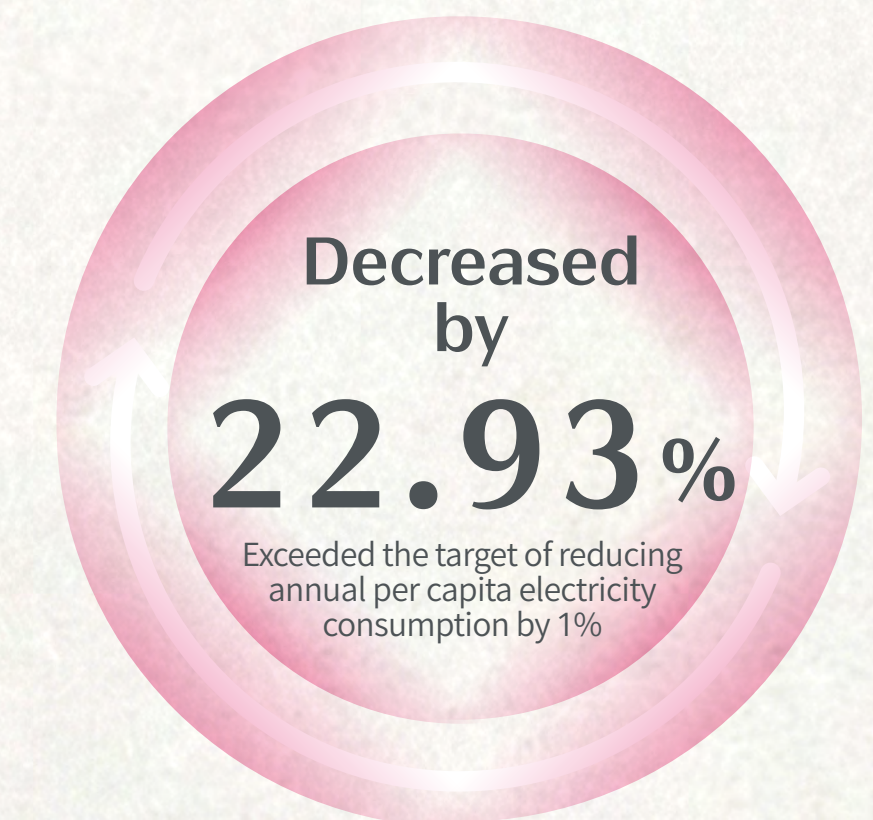
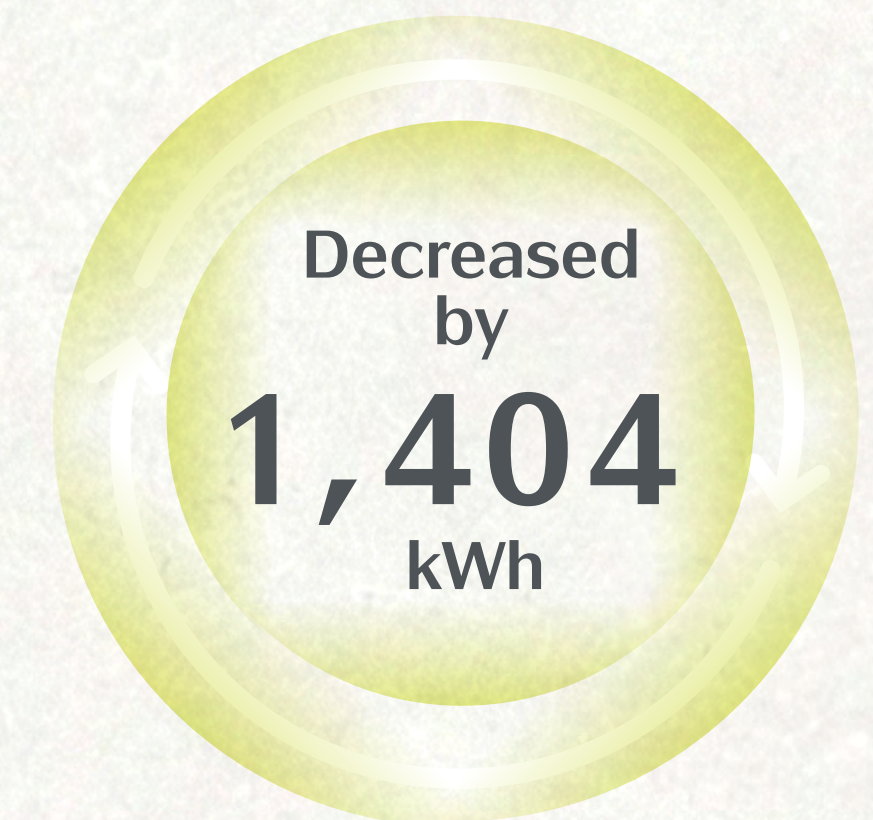
All departments of Gamania jointly managed climate-related issues based on their respective responsibilities. The Internal Service Division was the primary responsible unit for promoting carbon reduction actions, and used carbon emissions as the climate indicator for internal management. For climate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

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

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



2025 Per Capita Electricity Consumption





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GHG Emission Volume

Unit: tCO2e

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

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

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

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

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

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

Greenhouse Gas Emissions Intensity

Unit: metric tons of CO2e/NT\$ million



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

Scope 3 Inventory Categories and Emissions

Unit: tCO2e

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



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3.2 Environmental management

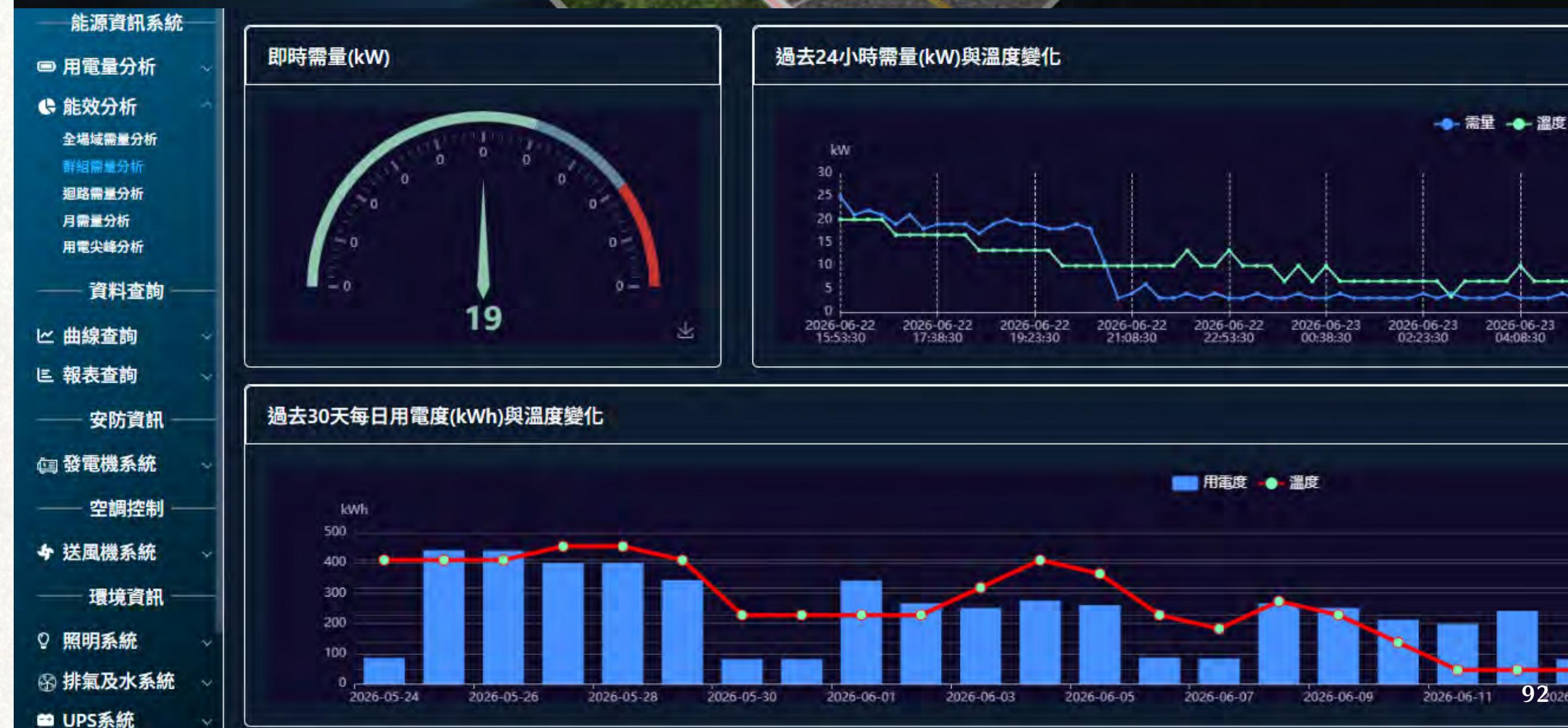
3.2.1 Environmental sustainability Environmental policy

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

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

Energy management system

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





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Low-Carbon Data Centers

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

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

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

Energy-Saving Measures and Performance

Energy saving measures

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

Energy saving performance in 2025

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

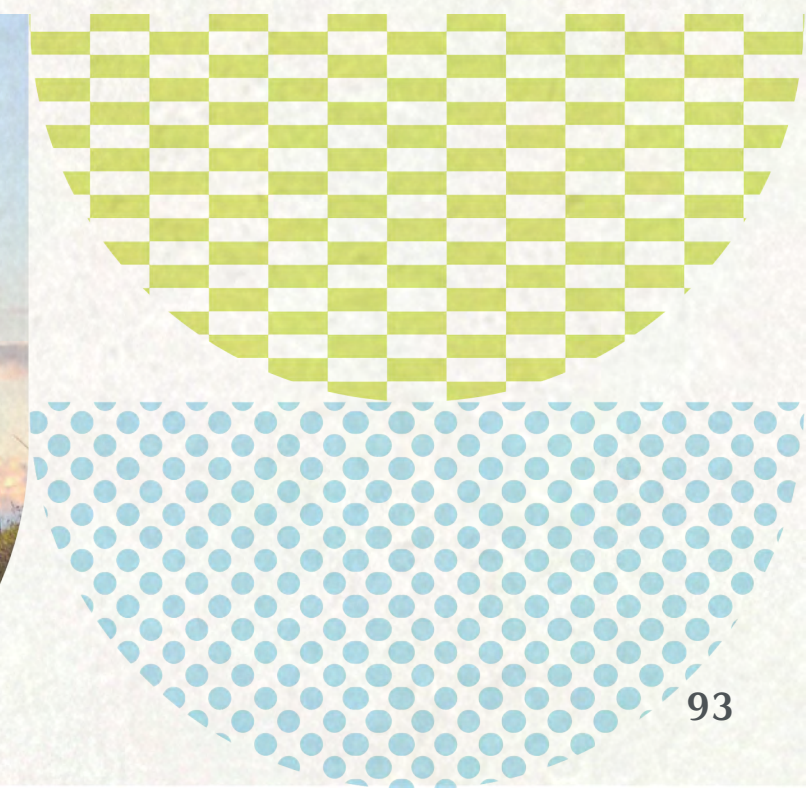
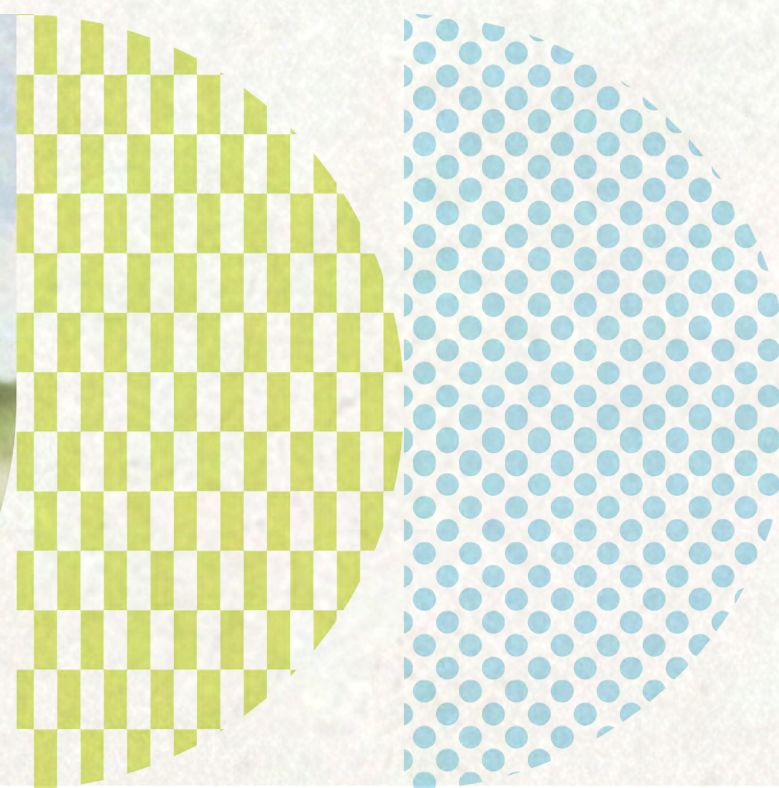
PUE of self-owned data centers = 1.78
PUE of leased data centers = 1.61

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

In 2025, data centers used 1,340 MWh of renewable energy, accounting for 21% of their total energy use.

Target: 15% renewable energy use in 2025:
Target achieved!
25% renewable energy use in 2026

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





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3.2.2 Energy and resource management

Energy management

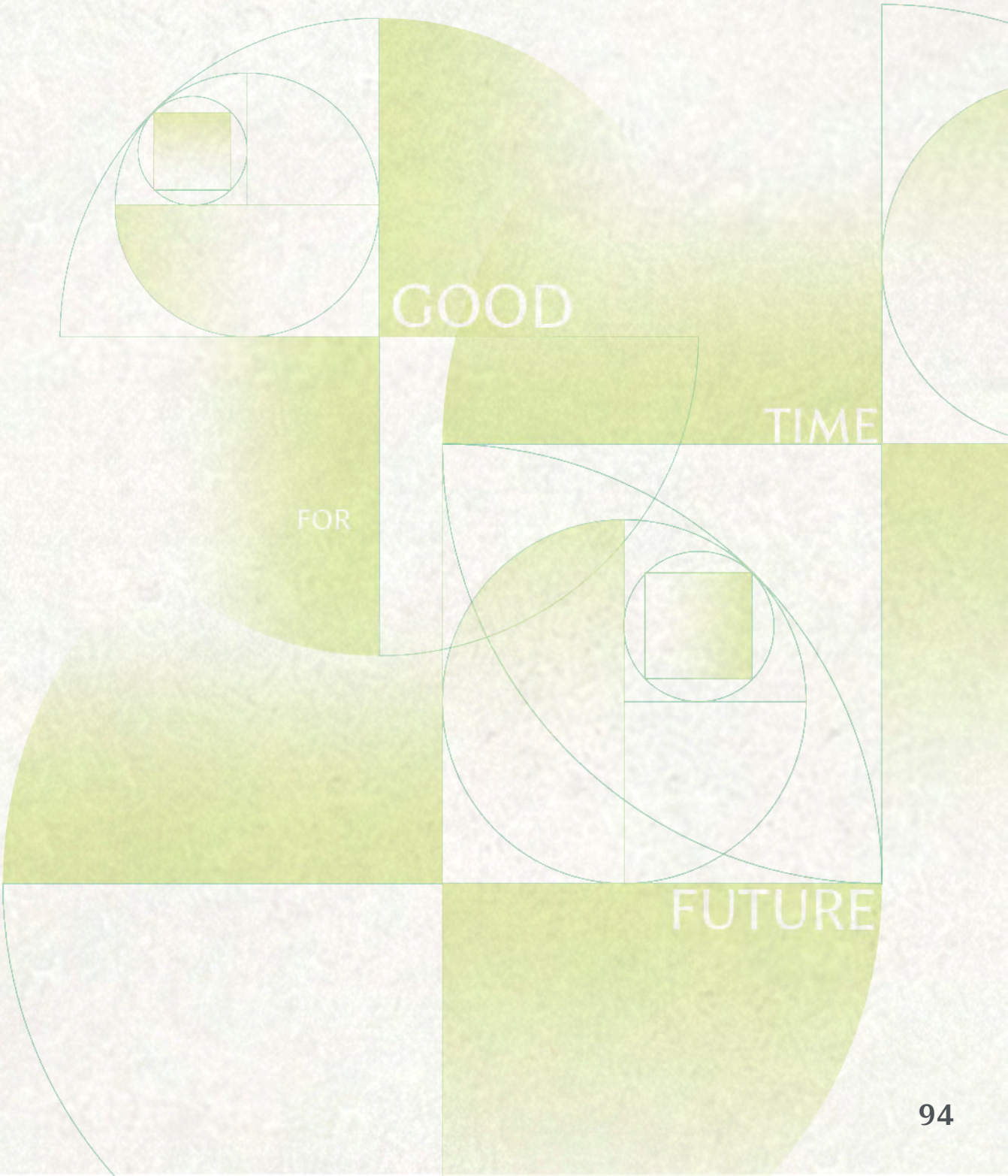
Gamania continues to strengthen energy management and closely monitor energy use. For electricity use, Gamania aims to improve energy efficiency and prioritizes environmental protection and energy conservation. Through building replanning and renovations, as well as continued communications with employees,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

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

Notes:1.The conversion factors are based on the "Net Calorific Value of Energy Products" published by the Energy Administration, Ministry of Economic Affairs; the "Greenhouse Gas Emission Factors" announced on February 5, 2024; and the town gas conversion factor published by The Hong Kong and China Gas Company Limited (Towngas).
2.The Hong Kong office has been included in the scope of this table since 2024. Data coverage was 100% in all years, calculated based on operating revenue, solely to the classification of energy types and associated data adjustments and do not affect total energy consumption or the related statistical results for 2023.
3.Following a review of the 2023 energy consumption data, certain energy items were found to have been misclassified and were therefore corrected. Natural gas consumption was revised from 1,831 m³ (61.29 GJ) to 0, while liquefied petroleum gas consumption was revised from 1,581.66 liters (43.91 GJ) to 3,412.66 liters (105.2 GJ). These corrections relate solely to the classification of energy types and associated data adjustments and do not affect total energy consumption or the related statistical results for 2023.

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

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





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Water Resource Management

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

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

Unit: million liters				
Energy	2022	2023	2024	2025
Tap water consumption	27.98	23.00	20.50	17.93

Notes:1.Tap water consumption data are obtained from the Taipei Water Department. All water sources are freshwater (with total dissolved solids of 1,000 mg/L or less) and, based on an assessment using the WRI tool, are not located in areas of high water stress.
2.Data coverage was 100%, calculated based on operating revenue.





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Waste management

Waste Management Overview

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

2025 Waste-Related Data

Unit: metric tons

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

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





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2025 Waste Reduction Measures and Targets

Waste reduction measures

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

Reduction targets

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

Pollution prevention

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

Pollution Control Equipment Execution Frequency and Operating Costs

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





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3.3 Coexistence With the Environment

3.3.1 Sustainable procurement Supplier management policy

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





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Supplier evaluation

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

Rating rules	Evaluation results	Supplier management rules	Withdrawal rules
Procurement personnel must investigate the cooperation records in the past or market reviews, and record the comments in the supplier evaluation form as the basis for supplier evaluation in the following years. Supplier evaluation criteria include quality, timeliness, service, and price, while ESG performance is treated as a bonus criterion. The above items must be clearly recorded in the evaluation form, and the evaluation results shall be determined by the department head.	1 Proactive Cooperation (5 points) 2 Strengthen Business Relations (4.0-4.9 points) 3 Maintain Cooperation (3.0-3.9 points) 4 Case-by-Case Review (2.0-2.9 points) 5 Terminate Cooperation (0-1.9 points) If a supplier receives a "Case-by-Case Review" rating (below 3 points) for two consecutive years, cooperation with the supplier will be suspended.	1 Where a supplier violates Gamania's regulations such as the Ethical Corporate Management Procedures and the Supplier Management Regulations, it shall be specified as "abnormal" to remind all units when engaging in a transaction; if a transaction therewith is needed, the matter must be reported to and approved by the responsible head beforehand. 2 A corresponding control mechanism must be applied to a supplier listed for special management or evaluated as below standard. 3 The supplier evaluation results will be used as the criteria for procurement personnel to make supplier-related judgment for future cooperation. 4 A supplier in the Group's region must be subject to the Group's regional supplier evaluation mechanism established by the parent company. 5 Higher evaluation standard shall be adopted for suppliers of important or long-term procurement projects to ensure the service and quality assurance.	Business relations shall be terminated with suppliers that repeatedly experience quality issues causing losses to the Company and show no intention of making improvements, as well as suppliers designated for suspension or termination of transactions. Where transactions must continue due to special circumstances, approval from the relevant responsible supervisor shall be obtained in accordance with applicable requirements. For sole-source or irreplaceable suppliers, greater attention shall be paid to the effectiveness of their improvements, while alternative suppliers shall also be actively sought. If a supplier is evaluated as below standard or meets the criteria of regulations regarding the listing of suppliers for special control (e.g. the parent company's supplier management policy or other relevant management regulations), the relevant units shall be notified of the response plan, and the corresponding control mechanism shall be implemented.

Sustainable purchase - 2025

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

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

Sustainable purchase - 2025
• 100% local procurement. • Over NT\$9.93 million in priority procurement of desktop and laptop computers bearing environmental labels



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3.3.2 Environmental symbiosis action Green Dining

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

Gama Island's Green Revolution



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

Green Dining Declaration

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

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





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Gama Island Summer Farmers' Market

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

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

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



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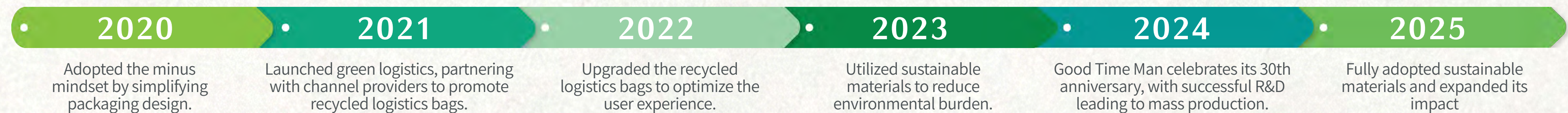
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Green ambassadors

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

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

Good Time Man's Green Action Journey



Green office

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

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





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Environmental action project

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



2025 Sustainability Report

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