Gamania Digital Entertainment Co., Ltd.
Energy conservation and carbon reduction management policies in 2025 and quantitative management objectives for future years.

1. Level of impact of greenhouse gas emissions on the enterprise:

(I) Climate change transition risks to the Company

In response to climate change risks and increasingly stringent regulatory frameworks and international agreements, the Group will continue to monitor domestic and global legal developments. We remain dedicated to aligning with industry trends, including renewable energy adoption, while collaborating with government agencies, the private sector, and industry partners to mitigate risks and advance corporate sustainability.

(II) Climate change physical risks to the Company

1. Disasters caused by climate change, such as typhoons, water shortages, power outages, and floods, can lead to work stoppages or damage to machinery and equipment, affecting the Group's daily operations and indirectly increasing operating expenses.
2. Climate anomalies caused by global warming may lead to more severe windstorms, floods, droughts, strong winds, as well as water shortages and higher temperatures that increase electricity consumption. This indirectly raises the Group's operational risks, potentially resulting in increased operating costs or disruptions to full service provision.

(III) Climate change opportunities to the Company

The Group has established a list of climate opportunity-related issues based on its industry characteristics and industry benchmarks. It has identified strategic climate and commercial opportunities that can be capitalized upon amid the global transition toward a low-carbon economy, and further formulated internal strategies and goals as well as management and action plans to enhance corporate competitiveness and deliver the benefits of the stay-at-home economy to the Company.

Climate Change Review and Analysis

Climate risks	Potential financial impact	Climate Opportunity	Potential financial impact	Sustainability Report
Increase in the price of energy and raw materials	Change in energy costs and increase in operating costs (expenses)	Resource efficiency	Decrease in operating costs	Please refer to the TCFD section for details
Extreme weather event - drought	Operational interruptions, supply chain disruptions, increased operating costs due to equipment maintenance, energy usage, or decreased production capacity	Product and services	Innovate low-carbon services and enter new markets to increase revenue	
Average rise in temperature		Green procurement/supply chain	Reduce operating costs, supply chain reliability, and improve reputation	

Gamania Group 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	In response to climate change issues, Gamania has established a "TCFD Working Group," 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 ESG Committee and the Board of Directors. The board is fully empowered and provides guidance on climate-related issues, including net-zero declarations, carbon reduction targets, and strategic planning.
Strategies	In the climate risk assessment and prioritization processes, the Net Zero Emissions by 2050 Scenario (NZE) of the International Energy Agency (IEA) and the RCP2.6 and RCP8.5 scenarios* of the Intergovernmental Panel on Climate Change (IPCC) were included to discuss the risks and opportunities Gamania could face in different climate scenarios. For operational deployment, strategy formulation and financial planning, carbon emission factors were taken into account; short-, medium- and long-term targets and action plans covering renewable energy use, replacement with energy-saving equipment, supplier selection, platform and big data installation, etc. were accordingly set, to gradually reduce the negative environmental impact of our operations through environmentally friendly measures.
Risk management	After the list of climate-related risks and opportunities was compiled, relevant departments identified and assessed the risks and opportunities for Gamania's value chain, and made significance assessment of risk hazards based on the level of impact and level of vulnerability of each risk with reference to the common risk management practices, and sorted the risks in order based on the significance. The results were eventually

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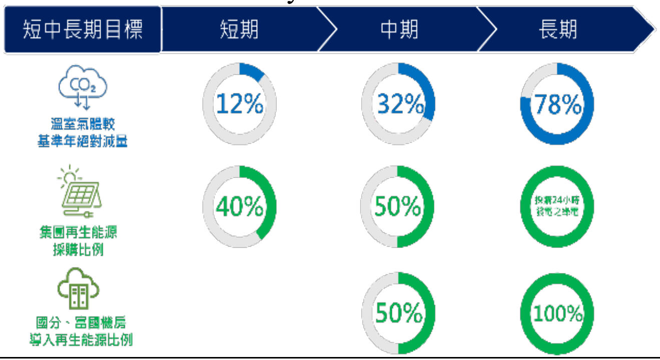
<tr><td></td><td>integrated into the Group's risk management system for timely preparation and implementation of response measures.*</td></tr>
<tr><td>Indicators and goals</td><td>All departments of Gamania jointly managed climate-related issues based on their respective responsibilities. The Internal 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, the statistics on GHG emissions have been made with the method under the "GHG Protocol" on a yearly basis, and we have been certified by a greenhouse gas inventory standard (ISO 14064). In 2023, Gamania Group announced the "Net Zero Declaration," giving a commitment that the Group will achieve net zero carbon emissions by 2050 and set relevant indicators for follow-ups.

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(IV) Corporate (direct and indirect) GHG emissions (specify the scope and period of the inventory), and whether it has passed external verification

The Group calculates its carbon dioxide equivalent (CO_2e) emissions by applying the applicable electricity emission factor to its electricity consumption:

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.

Regarding electricity consumption, the Group places priority on improving energy efficiency and promoting environmental protection and energy conservation. Through building renovations and refurbishment projects, as well as ongoing employee awareness campaigns, the Group has strengthened its energy-saving awareness. In 2025, per capita electricity consumption decreased by 1,404 kWh from 2024, a reduction of approximately 22.93%. The Group completed ISO 14064-1:2018 verification in 2026. Since commencing renewable electricity procurement in March 2023, the Group's total electricity consumption for 2025 included 2,116,089 kWh of renewable energy.

Item	Annual Electricity Consumption (kWh)	Total Carbon Emissions (KG)
2025	9,692,672	2,719,103
2024	7,841,957	3,655,925

100% of the water used in Gamania's headquarters building comes from the Taipei Water Department (Feitsui Reservoir). In 2023, the Company continued to formulate its water resource management policies to decrease overall water consumption. We also purchased two atmospheric water generators that extract water vapor from the air to produce high-purity drinking water, thereby reducing reliance on water resources. With the goal of reducing per capita water consumption annually, per capita water consumption in 2025 decreased by 1.57 cubic meters compared to 2024 levels.

Item	Annual Water Consumption (cubic meters)	Total Carbon Emissions (KG)
2025	17,930	4,236.073
2024	20,501	4,841.024

The Group's waste primarily consists of domestic garbage, kitchen waste, and a small amount of waste batteries and consumer electronics. Although waste management is not a material issue for the Group, we still promote resource sorting and recycling and have implemented reusable tableware in the employee restaurant to minimize daily waste generation. Various types of waste are entrusted to legally registered companies for waste cleaning operations. 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. Gamania has set up an intelligent recycling machine "Bottle Man", and a new battery machine “Ms Battery” was installed in 111. 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. The goal is to reduce per capita waste and increase the recycling rate YoY.

Item	Annual waste generated (metric tons)	Total weight of recycled materials (metric tons)
2025	51.78	32.58
2024	42.99	35.17

The Company's greenhouse gas management strategies, methods, and goals:

(I) The Company's strategies for responding to climate change or greenhouse gas management

The Group's energy management policy and current progress:

Electricity resource management:

(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) The Company implements smart air conditioning controls in offices to manage air conditioning time, conserve electricity, and avoid waste (maintaining a temperature of 25-26°C).
(3) Replace old and energy-intensive air-conditioning equipment, and regularly clean and maintain them to improve operational efficiency.
(4) Replace old lamps with high-efficiency LED lights to save electricity.
(5) Sunshade designs reduce indoor exposure to sunlight, which enhance cooling efficiency.
(6) A smart monitoring system is installed in buildings to monitor air conditioning, lighting, water dispensers, office machines, sensor lights, and air quality. The system can set constant temperatures, schedule light turn-off, schedule power on/off, and activate sleep mode at set times, thereby achieving energy savings and managing air quality.
(7) In 2025, the Gamania headquarters building used about 36% of solar renewable energy, and the cumulative number of purchased renewable energy certificates in 2023 was 901. In 2024 and 2025, a total of 2,064 and 1,135 renewable energy certificates were purchased, respectively.
(8) In 2025, Gamania CoMarketing, Original Creation Center, and Gamania NewsMedia collectively supplied approximately 120,000 kWh of renewable energy, reducing carbon emissions by 56 tons.

Water Resource Management:

(1) Regularly clean the water tower of the headquarters building and conduct water quality testing.
(2) Annually, the Company engages environmental testing agencies certified by the Ministry of Environment to perform water quality sampling and analysis on all drinking water dispensers, safeguarding water quality and safety across our facilities.
(3) 100% of the Group’s water supply comes from Taiwan Water Corporation. No groundwater or other alternative sources are used. Water consumption in our office buildings and business locations is limited to employees and a portion of our customers, with no significant impact on the water supply. Wastewater is discharged into rivers and the ocean through the sewer system.

Oil resource management

(1) Provide employees with shuttle buses for commuting and encourage carpooling to reduce vehicle dispatches.
(2) Used cooking oil generated by the employee restaurant kitchen is regularly collected and recycled by licensed contractors approved by the Ministry of Environment, ensuring proper waste disposal.
(3) Regular cleaning of grease traps, restaurant drainage pipes, kitchen exhaust systems, and the implementation of other pollution prevention projects.

Resource Recycling Management:

(1) The Company has installed smart recycling machines for bottles, aluminum cans, plastic cups for bubble tea, and batteries to encourage employees to recycle properly. We also collaborate with companies engaged in circular economy practices to produce exclusive FNG PET bags, Spring Pool Glass 143 wine glasses, and RE+ Tissue; these eco-friendly goods can be redeemed by accumulating recycling points.
(2) Improved the garbage recycling space and properly sorted kitchen waste, paper, plastics, iron and aluminum cans, and consumer electronic products.
(3) Set up a new photocopying paper recycling station in offices to encourage paper reuse.
(4) Shooting waste sorting promotion videos for employees to better understand the steps of resource sorting.
(5) Set up a new plastic bag recycling station at pantries to encourage clean plastic bag reuse.
(6) Set up a new paper container recycling station at the garbage recycling station to encourage employees to recycle paper containers.

Office resource management:
(1) Used green label photocopying paper (certified by PEFC and ISO)
(2) Purchased computer equipment with environmental labels
(3) Green roofs increase the permeable area ratio and enhance greening.
(4) Communicated environmental protection, energy conservation, and carbon reduction initiatives to employees through ad hoc administrative announcements.
(5) The employee restaurant has minimized its use of disposable tableware.
(6) Gamania headquarters building used eco-friendly cleaning supplies, bath products, and sanitary products (toilet paper) throughout the building.
(7) During the Group's corporate sports events, organizers provided bulk drinking water stations and encourage employees to bring personal reusable bottles to minimize disposable PET bottle consumption. Additionally, the Group partnered with sustainable catering supply vendors to utilize reusable tableware, significantly reducing single-use waste.
(8) Encouraged employees to collect unused items and participate in a secondhand zero-waste market to support charitable causes while reinforcing employee awareness of resource reuse and waste reduction.
(9) On Arbor Day, the Company held a PET bottle recycling event, allowing participants to exchange PET bottles for reforestation-supporting tissue paper. The initiative raised recycling awareness and highlighted the significance of Arbor Day.
(10) Government correspondence is converted to electronic files and forwarded to relevant units, saving paper printing.
(11) Digital information security, promote digital ID, and replace the old physical PKI security identity authentication. This was fully implemented by the end of August 2022.
(12) Promote online courses to reduce the printing of course documents. In 2024, HR organized a total of 155 online courses, with a total of 6,508 participants.
(13) In 2025, green procurement of products bearing environmental labels and eco-friendly consumable cleaning products amounted to NT$9.93 million. Including expenditures on environmental projects, cumulative spending exceeded approximately NT$11.65 million.
(14) Starting in May 2024, the Group headquarters employee restaurant, Gama Island, ceased selling beverages packaged in plastic containers. That same year, the Company received the "Eco-friendly Restaurant" certification from the Ministry of Environment

(II) Corporate GHG emission reduction targets
Under the Group's guiding principle of coexistence with the environment, we have established the following phased targets:
Short-term Goals (1~2 years):
Set quantitative or qualitative goals for each major topic for the following year.
- **Promote and implement the Group's philosophy of environmental coexistence.**
- **Achieve a 1% annual reduction in per capita electricity consumption, based on 2022 as the baseline year. →In 2025, per capita electricity consumption decreased by 1,404 kWh from 2024, representing a decline of approximately 22.93%.**
- **Continue to save energy, reduce carbon emissions, and improve resource utilization efficiency.**

Medium-term Goals (2~5 years):
Explain the organization's future improvement goals across various areas and major topics.
- **Continue to engage in collaborations on green innovation services and projects.**
- **Use renewable energy and eco-friendly recycled materials**
- **Actively plan carbon reduction plans.**

Long-term Goals (Over 5 years):

Principles and management mechanisms for the Group's environmental, social, and governance (ESG) development.

- **Reduce energy use and transition to a net-zero carbon emissions enterprise.**
- **Raise consumers' awareness of energy conservation and carbon reduction.**
- **The concept of coexistence with the environment is being implemented and continuously disseminated.**

Gamania Group's Net Zero Declaration:

By 2030, the Company aims to reduce carbon emissions by 78% for Scope 1 and Scope 2 compared to 2022 and achieve carbon neutrality for Scope 1 and Scope 2, with a target of net-zero carbon emissions by 2050.

(1) Since June 2016, Gamania Group has provided a more convenient and eco-friendly commuting option for its employees – a shuttle service – to address environmental sustainability and transportation issues in Neihu. This initiative supports green transportation, with two routes currently operating from MRT Zhongxiao Xinsheng Station (Xinsheng Line) and MRT Jingan Station (Zhonghe Line).In 2025, the shuttle service transported a total of 23,380 passengers.

(2) The employee restaurant has minimized the use of disposable tableware in May 2018, and has hired professional cleaners that wash the tableware with good efficiency to save dishwashing detergent and water resources. Around 340,000 units of disposable tableware can be reduced per month. In 2022, the Company joined the *Green Food Declaration* initiative advocated by the Green Dining Guide, encouraging employees to incorporate eco-friendly practices into their daily lives. In 2023, Gamania Group won the 3rd "Green Dining Leader Award." In 2024, we continued to fulfill our Green Food Declaration commitment by procuring low-carbon and organic ingredients and obtaining the "Eco-friendly Restaurant" certification of the Ministry of Environment, Executive Yuan. In 2025, we were awarded the "2025 Green Dining Guide (GDG) Annual Conference - Treat Staff Fairly Award".

(3) In 2019, 10 high-efficiency LED lighting fixtures were replaced around the Gamania Headquarters building, saving 307 kWh of electricity per year. In 2023, the entire office was upgraded with an LED lighting system, replacing a total of 1,671 LED lights. In 2024, the greenhouse gas emission offset project was approved, and it is expected that from 2023 to 2033, the total annual electricity savings will be approximately 170,520 kWh, reducing 840 tons of carbon dioxide equivalent (tCO2e) over a decade.

(4) Since 2021, Gamania Group has encouraged employees to participate in second-hand donation programs and established biannual second-hand bazaars to enhance resource reuse. In 2025, two second-hand donation activities were held, with a total of 208 participants. Some of the second-hand goods were provided to employees in need, and the rest were donated to community organizations in remote areas, totaling 2,221 items.

(5) From January 2019 to December 2025, a total of 6,136 aluminum cans, 33,783 plastic cups or PET bottles, and 11,387 batteries were recycled by smart recycling machines and battery machines.

(6) In 2020, the Gamania Headquarters building replaced all 60 washbasin faucets with sensor-operated faucets at a cost of NT$582,120, helping reduce water and energy consumption. For other water-saving initiatives, we have introduced two atmospheric water generators in 2023 that could capture and filter moisture in the air and turn it into potable water to reduce water consumption. In 2025, the Company also continued to increase employees' awareness of water conservation and frame water resource management policies in a more comprehensive manner to further reduce water consumption.

(7) Gamania Group has developed multiple partnerships with various sectors and continues to create good relationships with the industry chain. Gamania presents its partners with gift boxes for the three festivals each year to express its gratitude, and from 2021 onwards, Gamania conveys its concept of environmental coexistence through gift boxes, incorporating the environmental-friendly principles of "Reduce, Reuse, Recycle" into the design of the gifts. Gamania Group has also joined hands with an innovative team to produce 2,500 RE-BAG recycling logistics bags using recycled PET bottles and glass to replace disposable plastic destruction bags. Finally, by combining the strengths of system development and optimizing the circular logistics model and experience, the Company partnered with convenience stores to implement a reverse logistics "Return Service" for e-commerce returns, providing customers with a convenient and efficient return process. The goal is to make the circular logistics model sustainable and part of the Gamania Group's sustainable culture.

In 2023, the Board of Directors approved the [Net Zero Declaration], and the Group has continued to promote more energy-saving and carbon reduction policies. We have also promoted [Environmental Protection Practices] to all employees and developed [Promoting Environmental Friendliness] educational training videos, advancing our efforts toward sustainable development and a low-carbon, eco-friendly enterprise.