

Independent Verification Opinion

Verification Opinion No.:
C857562-2025-AG-TWN-DNV

Issued Place and Date:
Taipei, 30 May, 2026

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This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2025) of

Gamania Digital Entertainment Co., Ltd

Scope of Verification

DNV Business Assurance (DNV) has been commissioned by Gamania Digital Entertainment Co., Ltd (hereafter "the Organization") to perform a verification of the greenhouse gas statements of Greenhouse Gas Inventory Management Report (2025) (hereafter the "Inventory Report"). with respect to the sites listed in Appendix A.

The Reporting Boundary for the verification including direct GHG emissions and removals, indirect GHG emissions from imported energy, indirect GHG emissions from transportation, indirect GHG emissions from products used by the Organization and indirect GHG emissions associated with the use of products from the Organization. The further descriptions for the Reporting Boundary listed in Appendix B.

Verification Criteria and GHG Programme

The verification was performed on the basis of the Financial Supervisory Commission Sustainable Development Roadmap Scheme and ISO 14064-1:2018, and CNS 14064-1:2021/GHG Protocol as well as criteria given to provide for consistent GHG emission identification, calculation, monitoring and reporting. The verification was conducted in accordance with ISO 14066:2023, ISO 14065:2020, and ISO 14064-3:2019.

Verification Opinion

It is DNV's opinion that the Inventory Report (2025), which was published on May 22, 2026 (Version 1.2), is free from material discrepancies in accordance with the verification criteria identified as stated above. The opinion is decided based on the following approaches,

- For the Direct (Category/Scope 1) GHG emissions and Indirect GHG emissions from imported energy (Category/Scope 2), the reliability of the information within the Inventory Report (2025) was verified with reasonable level of assurance.
- For the other indirect GHG emissions, the involved information was verified with limited level of assurance.

Also, the GHG information as stated in Appendix C has been verified during the process.

GHG Verifier :
Chark Wu



For the issuing office:
DNV Business Assurance Co., Ltd.



Management Representative

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, 2025 to 31st December, 2025, it is DNV's opinion that GHG emissions and removals identified within the Reporting Boundary has been included in the Inventory Report as claimed in accordance with the verification criteria identified as stated above, and results in quantification of GHG emissions that are real, transparent and measurable.

Organizational Boundary of Verification

☐ Financial Management Control; ☒ Operational Management Control; ☐ Equity Share

GHGs Verified

☒ CO₂ ☒ CH₄ ☒ N₂O ☒ HFCs ☒ PFCs ☒ SF₆ ☒ NF₃

Quantification of Emissions (in tonnes CO₂e)

The Global Warming Potential (GWP) defined in IPCC AR6(Errata 2025) has been chosen and correctly referred by the Organization.

ISO14064-1 :

Category	Total (kgCO ₂ e)	Total (tonCO ₂ e)
1: Direct emissions	242,153.225	242.153
2: Imported energy indirect emissions*	2,719,103.056	2,719.103
3: Indirect GHG emissions from transportation	741,688.413	741.688
4: Indirect GHG emissions from products used by organization	3,085,959.306	3,085.959
5: Indirect GHG emissions associated with the use of products from the organization	3,117,057.061	3,117.057
6: Other Emission Sources	-	-

(*The Imported Energy Indirect Emissions was calculated based on 2024 electricity emission factor of 0.474 kg CO₂e/kwh, which was announced by Energy Administration, Ministry of Economic Affairs.)

GHG Protocol :

Scope	Total (kgCO ₂ e)	Total (tonCO ₂ e)
1: Direct GHG emissions	242,153.225	242.153
2: Electricity indirect GHG emissions*	2,719,103.056	2,719.103
3: Other indirect GHG emissions	6,944,704.780	6,944.705

(*The Imported Energy Indirect Emissions was calculated based on 2024 electricity emission factor of 0.474 kg CO₂e/kwh, which was announced by Energy Administration, Ministry of Economic Affairs.)

Type of Opinion

☒ unmodified ☐ modified ☐ adverse

APPENDIX A

The greenhouse gas statements of Gamania Digital Entertainment Co., Ltd. Greenhouse Gas Inventory Management Report (2025) 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) No. 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	遊戲橘子總部 88 號 Gamania Digital Entertainment Co., Ltd. Site 88.	台北市內湖區瑞湖街 88 號 6 樓之 2 6F.-2, No. 88, Ruihu St., Neihu Dist., Taipei City 114671, Taiwan (R.O.C.)
4	NOWnews 今日新聞 NOWnews Network 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.)
5	雲力橘子 (中和機房) Gamania CloudForce 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.)
6	雲力橘子 (國分機房) Gamania CloudForce Company Limited (Guo-fen server room)	台北市愛國東路 31 號(3F、4F、6F、7F、8F) 3F., 4F., 6F., 7F., 8F, No. 31, Aiguo E. Rd., Zhongzheng Dist., Taipei City, Taiwan (R.O.C.)
7	雲力橘子 (富國機房) Gamania CloudForce 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.)
8	優服橘子 (客服中心) Gamania CRM Co., Ltd.	新北市中和區中正路 736 號 8 樓 A1 8F A1, No. 736, Zhongzheng Rd., Zhonghe Dist., New Taipei City, Taiwan (R.O.C.)
9	幼橘園 GamaGarden	台北市內湖區港墘路 221 巷 33 號 1 樓 1F., No. 33, Ln. 221, Gangqian Rd., Neihu Dist., Taipei City, Taiwan (R.O.C.)
10	雲力橘子/核智 HyperG	台北市內湖區陽光街 321 巷 56 號 5 樓之 1~2 5F.-1-2, No. 56, Ln. 321, Yangguang St., Neihu Dist., Taipei City 114714, Taiwan (R.O.C.)
11	香港遊戲橘子 Gamania Digital Entertainment HK Co., Ltd	香港九龍紅磡鶴翔街 1 號維港中心 1 座 12 樓 1211 室 Unit 1211, 12/F, Tower 1, Harbour Centre, 1 Hok Cheung Street, Hung Hom, Kowloon, Hong Kong

The Appendix forms an integral part of this Certificate, which shall be invalid when used without the Appendix.

Lack of fulfilment of conditions as set out in the Verification Agreement may render this Verification invalid. This Verification Opinion is based on the information made available to us and the engagement conditions detailed above. Hence, DNV cannot guarantee the accuracy or correctness of the information. DNV cannot be held liable by any party relying or acting upon this Verification Opinion.

The issuing office : 29Fl., No. 293, Sec. 2, Wenhua Rd., Banqiao District, New Taipei City 220, Taiwan Tel.: +886-2-82537800. <https://www.dnv.com/tw/>

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

APPENDIX B

The Reporting Boundary of Gamania Digital Entertainment Co., Ltd. Greenhouse Gas Inventory Management Report (2025)

Category	Reporting Boundary
Direct GHG emissions and removals	Mainly from refrigerant emissions HFCs, other GHG sources or sinks inside organizational boundaries and that are owned or controlled by the organization.
Indirect GHG emissions from imported energy	The amount of greenhouse gas emissions produced by the input of electricity and energy.
Transportation	Upstream transportation and distribution-traveling distance. Downstream transportation and distribution-Traveling distance. Employee commuting. Business travel.
Products used by organization	purchased goods transportation and distribution. Purchase Fuel and Energy Emission. Capital goods that are purchased and amortized by the organization. Waste treatment and transportation. The use of public cloud services used by organization.
Indirect GHG emissions associated with the use of products from the organization	downstream leased assets.

The scope of other indirect emissions (other than Imported Energy with specified/limited list of sources) was defined by the Organization's own pre-determined criteria for significance of indirect emissions, considering the intended use of the GHG inventory.

APPENDIX C

For direct emissions and removals, quantified separately for each GHG as below:

GHG Type	CO2	CH4	N2O	HFCs	PFCs	SF6	NF3	Other GHG (non-HFCs coolant)	Total
Emissions (kg CO2e)	28,385.960	449.295	13.913	191,550.157	0.000	0.000	0.000	21,753.900	242,153.225
Proportion (%)	11.72%	0.19%	0.01%	79.10%	0.00%	0.00%	0.00%	8.98%	100%

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APPENDIX D

The Quantification of GHG emissions:

ISO14064-1 Category	ISO14064-1 Sub-category	GHG Protocol Scope	Emission (kg CO ₂ e)
Direct GHG emissions and removals	Stationary Combustion	Scope1. Direct GHG emissions	28,412.168
	Direct Fugitive Emissions		213,741.057
Indirect GHG emissions from imported energy	The amount of greenhouse gas emissions produced by the input of electricity.	Scope2. Electricity indirect GHG emissions	2,719,103.056
Indirect GHG emissions from transportation	3.1 Emissions from upstream transport and distribution for goods	Scope3-4 Upstream transportation and distribution	3.103
	3.2 Emissions from downstream transport and distribution for goods	Scope3-9 Downstream Transportation and distribution	5,610.380
	3.3 Emissions from employee commuting	Scope3-7 Employee commuting	640,465.900
	3.5 Emissions from business travel	Scope3-6 Business travel	95,609.030
Indirect GHG emissions from products used by the Organization	4.1 Purchased goods and services (including purchased energy and tap water)	Scope3-1 Purchased goods and services Scope3-3 Fuel and energy related activities (not included in scope 1 or scope 2)	646,734.800
	4.2 Emissions from capital goods	Scope3-2 Capital goods	2,049,169.611
	4.3 Emissions from the disposal of solid and liquid waste	Scope3-5 Waste generated in operations	26,231.678
	4.5 Emissions from services used by organization	Scope3-1 Purchased goods and services	363,823.217
Indirect GHG emissions associated with the use of products from the organization	5.4 Emissions from downstream leased assets	Scope 3-13 Downstream leased assets	3,117,057.061
Total			9,905,961.061

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