



**X-LEGEND**  
ENTERTAINMENT

TSE Code / 4994

# SUSTAINABILITY REPORT 2024



# Table of Contents

About This Report	1
Scope and Boundary of the Report	1
Reporting Period and Frequency	1
Information Restatement	1
External Assurance/Verification	1
Standards and Data Disclosure	1
Contact Information	1
Letter from the Chairman	2
<b>I. Company Structure and Operations</b>	<b>3</b>
1. Company Overview	3
2. Basic Information	3
3. Business Overview	3
4. Investment Structure	6
5. Organization Chart	7
6. Business Functions of Key Departments	8
7. Awards and Honors	11
<b>II. Stakeholder Identification and Communication</b>	<b>13</b>
1. Stakeholder Identification	13
2. Material Topic Analysis	14
3. Explanation of Material Topic Impacts	17
4. Stakeholder Engagement and Responses	19
<b>III. Sustainable Governance</b>	<b>21</b>
1. Corporate Governance Organization Chart	21
2. Corporate Governance Units	21
3. Ethical Corporate Management Policy	25
4. Board of Directors	27
5. Board Diversity, Nomination and Selection	29
6. Chairperson of the Highest Governance Body	29
7. Board Implementation Status	30
8. Board Performance Evaluation	33
9. Audit Committee	35
10. Remuneration Committee	40
11. Internal Audit	42
12. Risk Management	43
13. Information Security Policy	45
14. Privacy Protection	47
15. Customer Service and Product Responsibility	49
16. Supplier Management	51
17. Global Infectious Disease Risk	51
<b>IV. Employee Rights and Development</b>	<b>52</b>
1. Human Rights Commitment and Labor Policy	52
2. Employee Structure	53
3. Talent Development	54
4. Employee Compensation and Benefits	55
5. Minimum Notice Period for Operational Changes	56
6. Occupational Safety and Health Management	57
7. Employee Insurance Protection	58
8. Employee Skills Enhancement and Transition Assistance Program	59
9. Pension System Planning	59
10. Human Rights Policy	59
<b>V. Environmental Sustainability and Social Responsibility</b>	<b>60</b>
1. Support for Sustainability Initiatives	60
2. Environmental Protection and Energy-saving Measures	61
3. Climate Risk Governance	64
4. Energy-saving Performance	65
5. Social Responsibility	66
<b>Appendix I: GRI Standards Index</b>	<b>67</b>
<b>Appendix II: Guidelines for the Preparation and Submission of Sustainability Reports by Listed Companies</b>	<b>73</b>

## ■ About This Report

### Preface

The sustainability report of X-LEGEND Entertainment Co., Ltd. was formulated to promote sustainable development, referencing the GRI 1: Foundation 2021 published by the Global Sustainability Standards Board (GSSB), and is in accordance with the GRI Sustainability Reporting Standards (GRI Standards). Additionally, it aligns with the United Nations' "2030 Sustainable Development Goals" (SDGs) announced in 2015, which include 17 core goals, 169 sub-targets, and 230 indicators to guide the global community toward sustainable progress.

### ■ Scope and Boundary of the Report

The 2024 Sustainability Report of X-LEGEND Entertainment Co., Ltd. (referred to as "the Company") covers the Company and its subsidiaries (excluding investee subsidiaries). The organizational boundary of the report includes environmental, social, and corporate governance aspects across three entities. It discloses the Company's perspectives and responses in sustainable development and allows stakeholders to understand the Company's efforts in implementing social responsibility policies and measures, thereby demonstrating outcomes in corporate social responsibility and sustainability goals.

### ■ Reporting Period and Frequency

The Company will issue a sustainability report annually, published on the Company's official website and the Market Observation Post System. This report will be issued in August 2025 and covers the period from 2024.01.01 to 2024.12.31. The next report is expected to be released in August 2026 upon approval by the board of directors.

### ■ Information Restatement

There was no information restatement this year.

### ■ External Assurance/Verification

This report did not undergo any external assurance or verification.

### ■ Standards and Data Disclosure

The content and structure of this report are based on the GRI Sustainability Reporting Standards (GRI Standards) issued by the Global Reporting Initiative (GRI), following the Core Option as the disclosure standard. The financial data disclosed in the report is derived from the consolidated financial reports of X-LEGEND Entertainment Co., Ltd., audited by an accounting firm, with all figures presented in New Taiwan Dollars. Other statistics are based on internal surveys and calculations.

### ■ Contact Information

If you have any suggestions about this report, we warmly welcome you to contact us.

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## ■ Letter from the Chairman

X-LEGEND believes that delivering captivating gaming experiences while upholding the commitment to sustainable business development is our foundation and mission. Over the years, with the support of domestic and international players, our self-developed games have received multiple awards, not only recognizes of our innovation and R&D, but remains our driving force for continual improvement. In the face of a rapidly changing industry, we strive to understand market trends and player demands, actively expand our global presence, and integrate sustainability into every aspect of our operations to enhance corporate resilience and long-term value.

We regard our employees as the most valuable asset. Therefore, we committed to enhancing employee well-being and creating a diverse, inclusive, equal, and empowering workplace environment. We encourage professional growth and collective progress in R&D capabilities to deliver superior content to the players.

In terms of environmental sustainability, we have already ceased physical product distribution and fully adopted digital processes. We continuously implement office energy-saving measures and green operations to raise environmental awareness among colleagues, cherish Earth's resources, and strive for environmental symbiosis. We also monitor the environmental footprint of digital product life cycles and seek for more efficient solutions.

For society, we not only actively promote gender equality in the workplace and women's empowerment, but also extend this care to the broader gaming community. We committed to providing a safe gaming environment, advocating responsible gaming behavior, and strictly protecting user data privacy and security. At the same time, we also actively cooperate with relevant authorities to jointly prevent cybercrime to fulfill our corporate citizenship responsibilities.

In corporate governance, we adhere to the principles of integrity and transparency, establishing a governance structure and ethical guidelines to ensure stable business operations and effective risk management, creating maximum value for all stakeholders.

This report details our efforts and performance in the areas of Environment (E), Social (S), and Governance (G). We look forward to fulfilling our corporate mission with a sincere and passionate attitude, staying committed to sustainable operations, and hope for continued encouragement and advice from all sectors.

Wishing everyone,

Good health and all the best.

X-LEGEND Entertainment Co., Ltd.  
Chairman: Chang Feng-Chi

# I. Company Organization and Operations

## 1. Company Profile

Founded in 2002, X-LEGEND Entertainment Co., Ltd. was the first publicly listed game development company in Taiwan. Over the past 20+ years, the Company has launched several well-known IP including the Grand Fantasia and Fantasy Frontier Online series, focusing on game development and innovation. In response to the changes in gaming market, the Company leverages years of development and global operations experience, continuously monitoring market trends to develop various types of games tailored to different consumer types. We believe that games are not just a part of the information service industry but also an extension of the digital entertainment industry. Through interactive gaming, we could break national boundaries and showcase the soft power of gaming to the world.

## 2. Basic Information

- (1) Company Name: X-LEGEND Entertainment Co., Ltd.
- (2) Founded/Listed: 2002/01; 2013/12.
- (3) As of the end of 2024, the Company had 299 employees and a capital amount of NTD 663,834 thousand.
- (4) The Company is incorporated as a company limited by shares under the laws of the R.O.C and is located in Xinyi District, Taipei City. It complies with all R.O.C. regulations related to corporate governance, environmental protection, taxation, labor, and human rights. The Company's main operations are game development and operation. In 2024, the group's main focus was in Taiwan, and all senior management executives are residents of Taiwan.

## 3. Business Overview

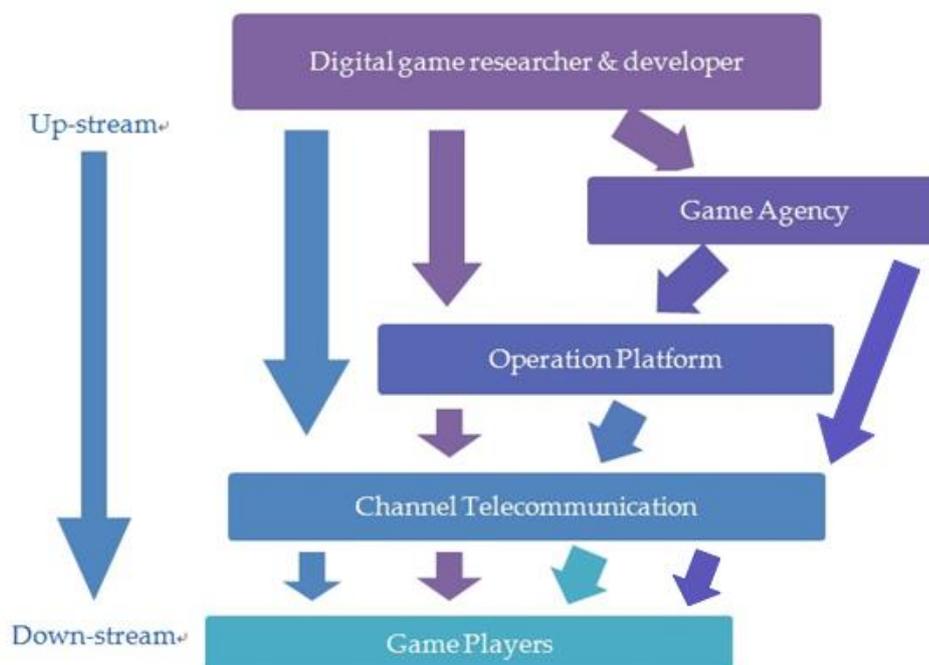
In the first half of 2024, X-LEGEND Entertainment Co., Ltd. released several self-developed MMORPG mobile games, including the Japanese version of “Fluffy Planet Saga”, the Japanese version of “Aura Kingdom II - Evolution”, and the PC online game global version of “Astral Tale Online”. In the second half, it launched the global version of the classic PC online game “Grand Fantasia: ORIGIN”. Meanwhile, “Laplace Online”, an released X-LEGEND IP, was licensed to China-based JianYue to develop a new Japanese-style healing MMORPG mobile game “Kingdom of the Wind”, which continues to generate excitement. It reflects the gamers' recognition and support for the quality of X-LEGEND games. X-LEGEND will continue integrating development and operational experience into current development projects. The Group's released PC online and mobile games and services generated a total of NTD 1,549,135 thousand in game point revenue and NTD 34,997 thousand in royalty income.

### (1) Key Events in 2024

Month	Event
January	Self-developed game “Fantasy Frontier Online” won the 2023 Game Star Silver Award for Taiwan-developed games. Global version of self-developed PC online game “Astral Realm Online” officially released.
April	Japanese version of self-developed mobile game “Glory Destiny Online” officially released.
June	Taiwanese and Japanese versions of self-developed mobile game “Aura Kingdom II - Evolution” officially released.
September	Global version of self-developed PC online game “Grand Fantasia: ORIGIN” officially released.

- (2) Direct Economic Value - Correlations of up-stream, mid-stream and down-stream dealers in the industry

The Company is mainly dedicated to game development and operation management; its correlation in the industry is located between up-stream and mid-stream. After the development cycle, the Company can choose either self-operation or license to oversee agency. Furthermore, players can purchase in-game items (virtual products) via distribution channels or the Company's own channel, "Yuan-Ci Card".



- (3) Development trends of products

A. Free games becoming the main stream in the market

Free games and virtual items are becoming the main stream of MMORPG. Free games lower the threshold for joining and enable players to compare the strengths and weaknesses between games. For players, free games may offer more freedom. After all, players may stop playing the games immediately if they are not satisfied; however, for paying games, players have to consume game credit points for, no matter whether they are satisfied with them or not. Virtual items are the source of profit made by free games. Sales of virtual items are not necessarily related to the contents of the games, but any unfair operation would definitely affect the balance and profitability of the game. For the time being, the new released games by domestic games are mostly free games.

B. Short life circle

In Taiwan, hundreds of providers are competing with each other for the game distributed on behalf of others or self-developed games. Most of the game is free and players may change games at any time. Besides, these games are similar to each other in nature. As a result, players' loyalty to the game is very low and thereby the life circles of the game are very short. Under such circumstance, the profit-making period for a game might be reduced to 3-6 months, and the life cycle of a game might be only 1-2 years. Consequently, the value of the game and provider's profitability is diminished.

C. Multi-national

For a researcher & developer, the growth of global market is huger than that of Taiwan market. For R&D costs and maximization of product value, developing overseas markets is inevitably the priority of all online game R&D companies in Taiwan. The most important is that under the intensive competition in the domestic market, the strength of R&D in Taiwan is upgraded and capable to release their products globally. To expand the product value or market profit, it is necessary for domestic online game researchers and developers to take the multi-national strategy.

#### D. Multi-platform development

Given the booming development of Web Game and SNS games, and the sale of Pads and smart phones, the emerging light players constitute the market power, which the game developers cannot ignore any more. Therefore, various game developers and operators tend to increase the weight of development of mobile games, SNS games and Web Game greatly, and also try to utilize various media or technologies to break through the confinement of desktops and laptops, by enabling players to enjoy brand new pleasures in playing games via various mobile devices in any place and at any time.

#### E. Innovative of business model

The emerging smart phones and prevailing mobile networks drove the prevalence of App Store and Google Play. Such business model closely integrates hardware, software and service, providing more opportunities for innovative and multi-disciplinary cooperation for games. For example, the pleasant feeling aroused by fulfillment of missions one by one brings the player a brand new experience. Alternatively, it could cooperate with movie providers or social community to co-market the games. The games may be integrated with the coming movies, in order to create a win-win situation for game and movie providers, and build a diversified and innovative business model.

#### (4) Membership in Industry Associations

In 2024, the company participated in three relevant domestic and international industry associations and non-profit organizations: the Taiwan Game Industry Promotion Association, Cybersecurity Information Sharing Organization, and Taiwan Computer Network Crisis Management and Coordination Center.

#### (5) Financial Performance

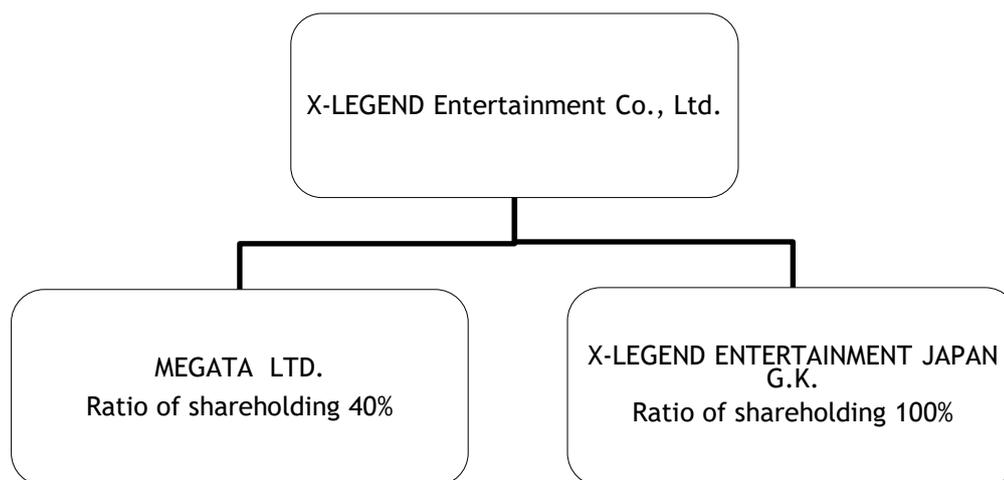
Unit: NTD thousand; %

Year	2023	2024	Increase (decrease) in amount	Variance
Operating Revenue (Net)	1,623,649	1,584,132	(39,517)	(2.43)
Gross Profit	939,752	1,043,807	104,055	↑ 11.07
Operating Expenses	801,887	719,964	(81,923)	(10.22)
Operating Profit or Loss	137,865	323,843	185,978	↑ 134.90
Pre-tax Profit or Loss	163,111	367,907	204,796	↑ 125.56
Profit for the year	156,081	317,591	161,510	↑ 103.48

Unit: NTD thousand; %

Analysis Item		2023	2024
Financial Structure	Liability to Asset (%)	29.38	24.63
	Long-term fund to property, plant and equipment (%)	54,269.70	65,813.21
Solvency	Current Ratio (%)	322.96	370.16
	Quick Ratio (%)	320.87	369.19
	Multiple of Interest Protection (%)	6,634.89	35,715.39
Profitability	ROA (%)	8.16	19.39
	ROE (%)	11.63	26.51
	Pre-tax profit to paid-in capital (%)	24.57	55.42
	Profit margin (%)	9.61	20.04
	EPS (NTD) (Based on the shares under weighted average method upon retroactive adjustment.)	1.69	4.78

#### 4. Investment Structure

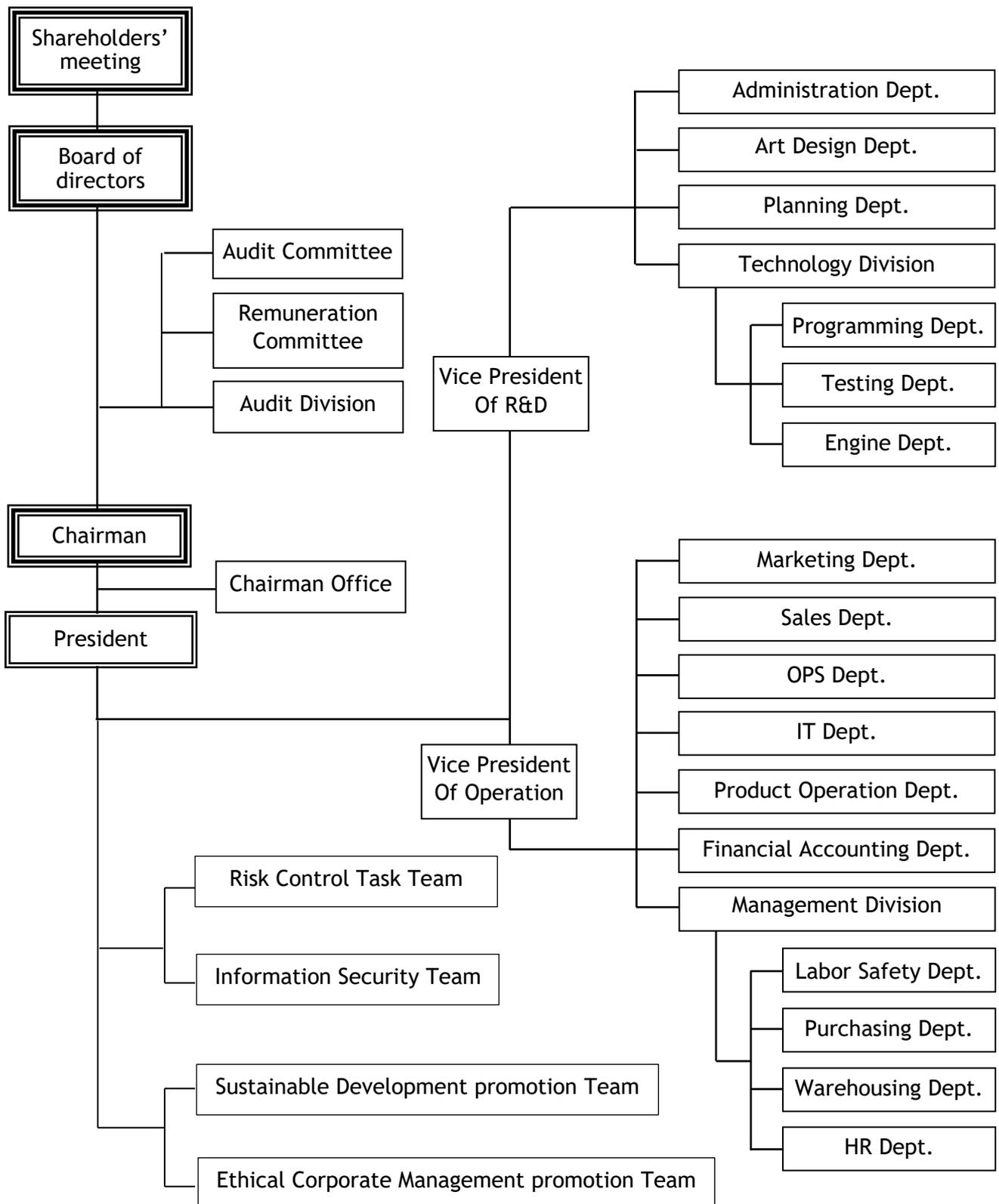


Unit: NTD thousand; shares; %

Name of Affiliate	Relationship with the Company	Shares held by the Company			Shares of the Company held by the Affiliate		
		Shares	Actual Investment Value	Ratio of shareholding	Shares	Actual Investment Value	Ratio of shareholding
MEGATA LTD.	Associates	10,000,000	100,000	40%	0	0	0
X-LEGEND ENTERTAINMENT JAPAN G.K. (Note)	Subsidiary	0	257	100%	0	0	0

Note: X-LEGEND ENTERTAINMENT JAPAN G.K. is a Japanese Limited Liability Company, unissued shares, 100% owned by the Company.

## 5. Organization Chart



## 6. Business Functions of Key Departments

Department		Major Duty
Audit Division		<p>A. Establishing and maintaining the internal audit policy, measuring the effect of implementation of policies, and providing suggestions for improvements.</p> <p>B. Protecting the Company's assets, and avoiding waste, frauds and inefficiency.</p> <p>C. Routine and special audit, and audit on extraordinary issues.</p> <p>D. Investigating and evaluating the integrity of each department's internal control and the implementation of the annual auditing plan.</p> <p>E. Preparing audit report and performance appraisal on corrective actions.</p> <p>F. Conducting internal audits on various internal control operations performed in the Company then report the implementation of audit to the relevant officers periodically.</p>
Chairman Room		<p>A. Preparation, planning and supervision of the Company's business management policies and quality policies objectives.</p> <p>B. Preparation of the Company's interim, overall business strategies and modification of operation results.</p> <p>C. Executing overall business operations and supervising the coordination between departments.</p> <p>D. Planning and executing motions resolved at the Board of directors' meetings.</p>
Management Division	HR Dept.	<p>A. Responsible for preparation, revision and execution of the Company's HR management, and planning and executing of employees' training programs.</p> <p>B. Planning of employees' benefits and guidance to the employee welfare committee.</p> <p>C. Planning the Company's employee benefit operations.</p>
	Purchasing Dept.	<p>A. Responsible of the purchase of the general equipment, supplies, stationary and consumables.</p> <p>B. Establishing the SOP of purchase and suppliers' record.</p> <p>C. Planning of the property management rules, and processing of the insurance policies for real estate, factory premises and equipment.</p>
	Warehousing Dept.	<p>A. Inventory management</p> <p>B. Management of shipment and delivery</p>
	Labor Safety Dept.	<p>A. Safety &amp; health management and initiative action plan for prevention of occupational disasters</p> <p>B. Assisting unit supervisors in promotion, supervision and follow-up, and providing reports and suggestions.</p>
Financial Accounting Dept.		<p>A. Coordinate the inflow and outflow of company funds to support operational needs and ensure the proper functioning of fund management.</p> <p>B. Responsible for managing financial, accounting, tax operations, and internal management reports of profit-seeking enterprise.</p>
IT Dept.		<p>A. Planning and management of the Company's information system.</p> <p>B. Procurement and management of office application software and hardware.</p> <p>C. Planning and maintenance of internal office network infrastructure.</p> <p>D. Data backup and security management, data access rights management.</p> <p>E. Implementation of information security policies and overall protection strategies, sharing of cybersecurity intelligence, and cybersecurity education and training.</p>

Department	Major Duty
Sales Dept.	<ul style="list-style-type: none"> <li>A. Expanding and negotiating sales channels such as physical outlets and online sales platforms.</li> <li>B. Coordinating payment channels, shipping, returns, related reports and business execution.</li> <li>C. Development and sales of physical products related to games and intellectual properties (IPs).</li> <li>D. Leveraging the value of game IPs, IPs licensing, and co-developing games.</li> <li>E. Managing and developing relationships with partners such as game developers, agents, and gaming platforms.</li> <li>F. Trademark registration and management.</li> </ul>
Marketing Dept.	<ul style="list-style-type: none"> <li>A. Global market product marketing and promotional campaign planning and execution.</li> <li>B. Advertising budget planning, media negotiation, and purchasing.</li> <li>C. Digital advertising account management, execution, monitoring, and optimization.</li> <li>D. Product promotion activities (online, offline) and media relations maintenance.</li> <li>E. Writing and publishing product press releases.</li> <li>F. Negotiation and management of advertising production and outsourcing.</li> </ul>
OPS Dept.	<ul style="list-style-type: none"> <li>A. Organization, maintenance, management and backup of online game system.</li> <li>B. Planning, maintenance and management of the hardware system in IDC.</li> <li>C. Membership and billing system, and game database backup.</li> <li>D. SDK development and maintenance.</li> <li>E. Front-end and back-end program development and system maintenance of the official game website.</li> <li>F. Technical support.</li> </ul>
Product Operation Dept.	<ul style="list-style-type: none"> <li>A. Product market analysis and channel activity strategy development.</li> <li>B. Product operation, maintenance and version updates.</li> <li>C. Analyze user journey data and simulate user experience.</li> <li>D. Plan and implement community activities, product introductions, and channel cooperation promotions.</li> <li>E. Provide various consulting services to customers and maintain the company's website platform.</li> <li>F. Feedback from game testing, reply to letters, collect and analyze problem data, and provide subsequent improvement suggestions.</li> <li>G. Find new international markets, formulate marketing strategies and expand game business.</li> <li>H. Observe game trends and competitive environment in the global market, analyze data and indicators, and propose improvement suggestions.</li> <li>I. Process and schedule control of multi-language game localization and AI automated translation.</li> <li>J. Risk management and compliance: Ensure that the Company complies with local regulations and standards in overseas operations and develop corresponding risk management strategies to reduce potential risks.</li> <li>K. Brand building and image maintenance: Ensure the Company's brand image consistency in different regions and markets, and actively promote brand building and maintenance.</li> <li>L. Continuous improvement and innovation: Continuously optimize products and services to meet the needs of different regions and markets and maintain competitive advantages.</li> </ul>

Department	Major Duty
Planning Dept.	<ul style="list-style-type: none"> <li>A. Research and develop project with innovative concepts, including the story background and character model sheet, core playing styles and data parameter settings.</li> <li>B. After the implementation of projects, optimize the research and development process specific to the programming results.</li> <li>C. Research and analyze the users' needs and add innovative functions accordingly.</li> <li>D. Product market research and planning of marketing strategy.</li> <li>E. The composition of music and sound effects for the game projects.</li> </ul>
Art Design Dept.	<ul style="list-style-type: none"> <li>A. Use professional art software to design and create 3D models and 2D graphics that match the diverse styles of project products.</li> <li>B. After the project is implemented, evaluate the game performance and screen performance then correct the model and pixels until the screen performance is optimal and the performance is optimized.</li> <li>C. Use market-oriented software and technology to design dynamic performances so that the graphics meet the needs of various game projects.</li> </ul>
Programming Dept.	<ul style="list-style-type: none"> <li>A. Program software tool editor for the Planning and Art Design departments, in order to improve the research and development's efficiencies.</li> <li>B. Modify the mid and low end 3D engines on the larger scale so they are suitable for the research and development system of the Company.</li> <li>C. Research and develop tools for the improvement of game performance, visual performance and stability of servers.</li> </ul>
Engine Dept.	<ul style="list-style-type: none"> <li>A. Focus on developing programming tools and editors needed by the R&amp;D units to improve development efficiency and convenience.</li> <li>B. Constantly optimizing 3D engines, making sure they reach their best performance.</li> <li>C. Develop tools that optimize other aspects of the gaming experience such as functions, screen resolution and the server's stability.</li> <li>D. During project development, evaluate game performance and visuals to provide optimal resource allocation specifications, ensuring the best visual effects and execution efficiency.</li> <li>E. Explore AI technology applications to strengthen the project development process, improve R&amp;D efficiency, and shorten production timelines.</li> </ul>
Testing Dept.	Responsible of in depth quality control on games and reduce their programming errors.
Administration Division	Archiving and management of R&D document for projects.

## 7. Award Honors

Year	Game Title	Award Details
2024/01	Fantasy Frontier Online	2023 Game Star Silver Award for Taiwanese Developed Game.
2023/02	Fantasy Frontier Online	2022 Game Star Silver Award for Taiwanese Developed Game.
	Grand Fantasia Online	2022 Game Star Excellence Award for Taiwanese Developed Game.
2022/01	Fantasy Frontier Online	2021 Game Star Silver Award for Taiwanese Developed Game.
	If Only: Once again(Mobile)	2021 Game Star Bronze Award for Taiwanese Developed Game.
	Grand Fantasia Online	2021 Game Star Excellence Award for Taiwanese Developed Game.
2020/01	Aura Kingdom II(Mobile)	2019 Game Star Silver Award for Taiwanese Developed Game.
	Fantasy Frontier Online	2019 Game Star Excellence Award for Taiwanese Developed Game.
2019/01	Aura Kingdom(Mobile)	2018 Game Star Gold Award for Taiwanese Developed Game.
2018/01	Aura Kingdom(Mobile)	2017 Game Star Gold Award for Best Online Game in Taiwanese Self-Developed Games.
2017/11	Astral Crown(Mobile)	2017 Hong Kong Google Play Best Community Game Award.
2017/01	Fantasy Frontier Online	2016 Game Star Gold Award for Best Online Game in Taiwanese Self-Developed Games.
2016/01	Fantasy Frontier Online	2015 Game Star Gold Award for Best Online Game in Taiwanese Self-Developed Games.
2015/01	Fantasy Frontier Online	2014 Game Star Gold Award for Best Online Game in Taiwanese Self-Developed Games.
	Dragon Slayer Online	2014 Game Star Silver Award for Best Online Game in Taiwanese Self-Developed Games.
2014/12	Fantasy Frontier Online	2014 China Top 10 Most Popular Original PC Online Game Award.
2014/07	Fantasy Frontier Online	2014 Yahoo Game of the Year Best Online Game Award.
	Fantasy Frontier Online	2014 Bahamut Game Awards Silver Prize for Most Popular Online Game.
	Fantasy Frontier Online	2014 Bahamut Game Awards Silver Prize for Most Popular Taiwanese Game.
2014/01	Fantasy Frontier Online	2013 Game Star Gold Award for Best Online Game in Taiwanese Self-Developed Games.
	Fantasy Frontier Online	2013 Japan Web Money Award for Best New Game.
	Glory Destiny Online	2013 Japan Game Star Bronze Award for Best Online Game Self-Developed Games.
2013/01	Legendary Heroes Online	2012 Game Star Gold Award for Best Online Game in Taiwanese Self-Developed Games.
	Finding Neverland Online	2012 Game Star Silver Award for Best Online Game in Taiwanese Self-Developed Games.
	Glory Destiny Online	2012 Game Star Bronze Award for Best Online Game in Taiwanese Self-Developed Games.
2012/02	Finding Neverland Online	2011 Game Star Silver Award for Best Online Game in Taiwanese Self-Developed Games.
	Glory Destiny Online	2011 Game Star Gold Award for Best Online Game in Taiwanese Self-Developed Games.
2012/01	Finding Neverland Online	2011 GameBase Game Oscars Second Place for Annual Trending Self-Developed Online Game.
	Glory Destiny Online	2011 Techbang Favorite online game voting for the Online Game spending the most NTD.
	Glory Destiny Online	2011 GameBase Game Oscars First Place for Annual Trending Self-Developed Online Game.
2011/07	Grand Fantasia Online	2011 Bahamut Game Awards Bronze Prize for Most Popular Taiwanese Game.
	Finding Neverland Online	2011 Bahamut Game Awards Bronze Prize for Most Popular Online Game.
	Finding Neverland Online	2011 Bahamut Game Awards Gold Prize for Most Popular Taiwanese Game.
2011/02	Grand Fantasia Online	2010 Game Star Bronze Award for Best Online Game in Taiwanese Self-Developed Games.

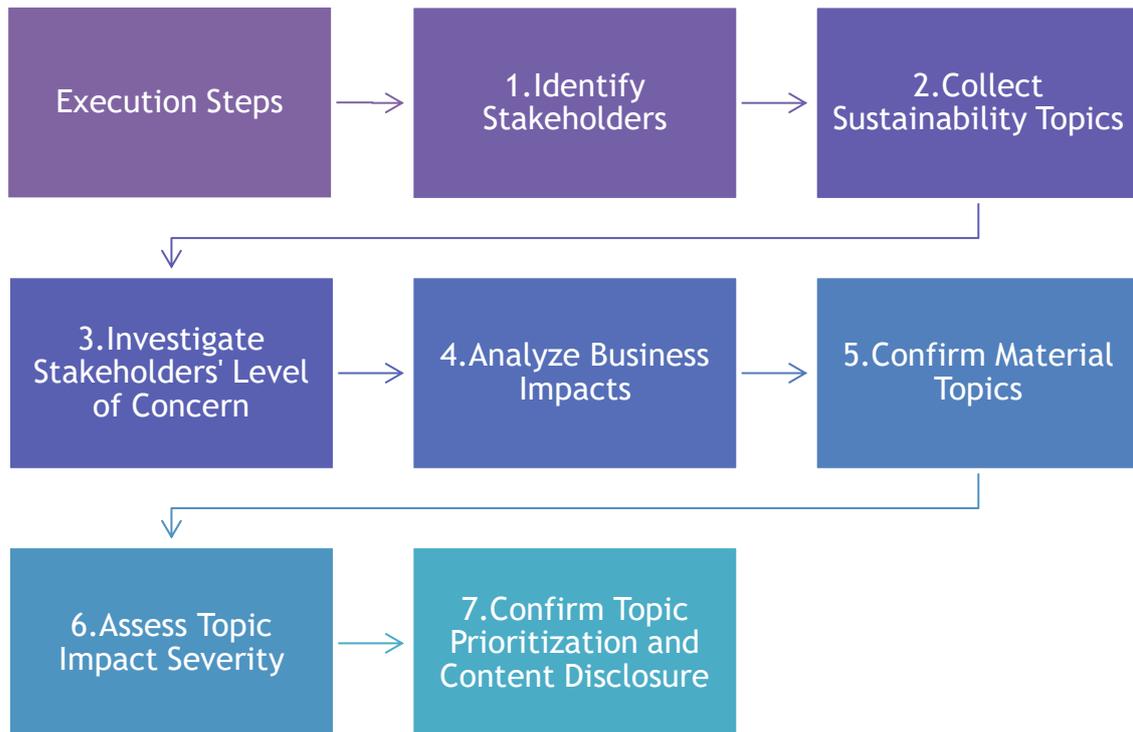
	Finding Neverland Online	2011 Yahoo! Winter vacation most popular new online game & Excellence Award for Taiwanese Developed Game.
2011/01	JiangHu Saga Online	2010 GameBase Online Game Oscar Awards Silver Prize for Self-Developed Online Game.
2010/07	Grand Fantasia Online	2010 Bahamut Game Awards Bronze Prize for Most Popular Taiwanese Game.
2009/12	Grand Fantasia Online	2009 Japan Online Game Award for Best New Online Game (Best Rookie Awards) and Best Game (Best Game Awards).
2009/06	Grand Fantasia Online	2009 Bahamut Game Awards Silver Prize for Most Popular Taiwanese Game.

## II. Stakeholder Identification and Communication

### 1. Stakeholder Identification

Stakeholder engagement is key to sustainable corporate development. Identifying stakeholders highly relevant to the company and understanding their concerns are crucial. We identify and prioritize key issues, establish communication channels with stakeholders, and respond to highly material topics within this report to facilitate effective communication.

The Company values interaction and communication with stakeholders. Through systematic analysis, we understand stakeholders' opinions and key concerns about the Company, and respond via this report, public resources, and our official website. We will continue to incorporate their valuable feedback into our internal management and sustainability strategy planning.



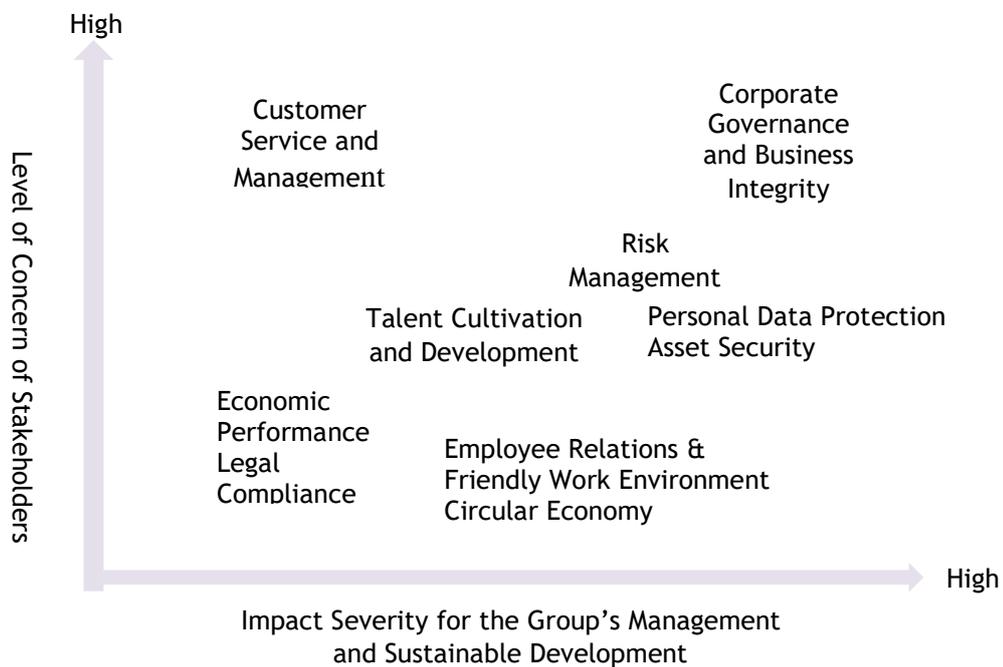
## 2. Material Topic Analysis

The Company collected feedback and suggestions from various stakeholders. Based on the level of concern, frequency of inquiries, material impact to the Company, and overall influence, we prioritized the key issues to respond to in this report. These issues are also integrated into the Company's short and long-term planning.

### (1) Materiality Matrix

The Company references the AA1000SES Accountability Principles Standard, the Global Reporting Initiative (GRI) guidelines, international sustainability development trends, and key topics among domestic peers. The Sustainability Management Team evaluates risks and response strategies across environmental, social, and corporate governance areas. It collects stakeholder concerns, identifies material topics, ranks them by stakeholder impact, and confirms their influence and significance for disclosure. These serve as a key foundation for sustainability development strategies and objectives. The "Stakeholder Section" on the Company website is available to address concerns. Major issues are also identified through departmental interactions to evaluate the effectiveness of stakeholder feedback responses.

### Material Topic Matrix



(2) Scope and Boundaries of Material Topics

Material Topics	Specific Topics Indicators	Impacted Parties							Community/ Non-Profit Organizations	
		Company	Investors	Customers	Suppliers	Authority	Media			
1	Corporate Governance	GRI 102-16	0	0			0	0		
2	Operational Performance	GRI 201-1	0	0						 
3	Talent Development and Advancement	GRI 201	0							 
4	Risk Management	GRI 102-30	0	0						 
5	Personal Data Protection	GRI 418	0		0		0			
6	Information Security	GRI 418	0		0		0			
7	Employee Care and Friendly Work Environment	GRI 401-2 GRI 401-3 GRI 403-2	0							   
8	Customer Service and Management	GRI 102-44	0		0					
9	Legal Compliance	GRI 307-1	0				0			

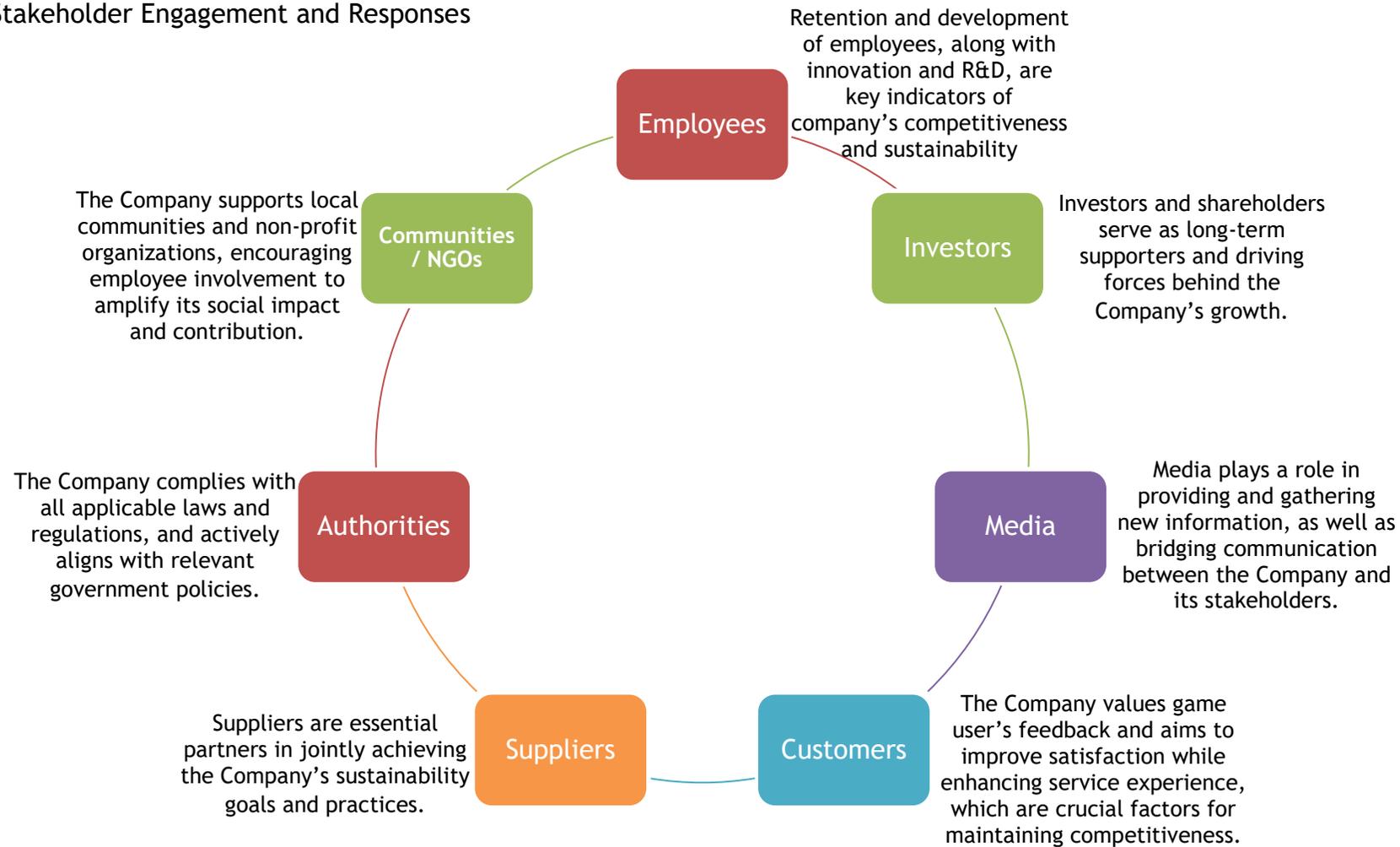
Material Topics	Specific Topics Indicators	Impacted Parties							Community/ Non-Profit Organizations	SUSTAINABLE DEVELOPMENT GOALS	
		Company	Investors	Customers	Suppliers	Authority	Media	16 PEACE, JUSTICE AND STRONG INSTITUTIONS		12 RESPONSIBLE CONSUMPTION AND PRODUCTION	13 CLIMATE ACTION
10	Ethical Business	GRI 201-1	0	0			0				
11	Environmental Protection and Energy Saving	GRI 301-1 GRI 301-2 GRI 301-3	0				0	0	0		

### 3. Explanation of Material Topic Impacts

No.	Material Topics	Impact Description	Corresponding Chapters
01	Corporate Governance	The Company places great importance on corporate governance, actively participating in key evaluations promoted by competent authorities to enhance internal governance systems and processes. We believe it will bring positively influence both the Company's governance and consumer perception in the market.	Section 3 Sustainable Governance
02	Operational Performance	The Company has continually pursued growth in in-house game development, training professionals in research, development, innovation, and production of games. This includes rapid content updates and the use of next-generation 3D engines with advanced animation and game technologies, aspiring to create new types of games. Through diversified product planning, the game product line is expanded to enhance core competitiveness.	Section 1.3 Business Overview
03	Talent Development and Advancement	The Company offers diverse incentive measures and employee benefits to retain talent and boost cohesion, thereby increasing customer satisfaction and fostering stable development. In addition to internal training programs, employees are encouraged to take external training to enhance technical and professional skills, stimulating diverse thinking and enabling sound career development.	Section 4.3 Talent Development and Advancement Section 4.8 Employee Skills Enhancement and Transition Support Program
04	Risk Management	To minimize and effectively control business risks, the Company has preemptively planned related control measures and implemented corresponding mitigation strategies for potential threats and obstacles, ensuring continued operations during emergencies. Regular audits are conducted to establish a sound risk management system.	Section 3.12 Business Risk Management
05	Personal Data Protection	Personal data protection is a key commitment to all game users. The Company continuously reviews its processes, conducts routine audits and training, reinforces employee awareness of user rights, and integrates information security protection to enhance safeguards for all game users.	Section 3.13 Information Security Policy
06	Information Security	The Company places high importance on information security through UPS systems, DDoS protection, and other security mechanisms. With robust systems and effective monitoring, it ensures the stability and security of game services. In compliance with regulations and striving for high standards, it continuously improves internal management to build user trust, reduce data breach risks, and enhance the safety of both employees and game users.	Section 3.13 Information Security Policy
07	Employee Care and Friendly Work Environment	The Company continues to care about employee needs by optimizing health check programs and advancing gender equality measures, aiming to build an equal and friendly workplace. This ensures employee health, supports work-life balance, strengthens cohesion, and safeguards human rights.	Section 4.4 Employee Compensation and Benefits Section 4.6 Occupational Safety and Health
08	Customer Service	The Company provides online customer service for all game users to communicate feedback and addresses customer complaints proactively. Surveys and SMS are also used to understand customer	Section 2.4 Stakeholder Engagement

No.	Material Topics	Impact Description	Corresponding Chapters
	and Management	needs, allowing real-time feedback on gaming experiences and suggestions, thereby fostering mutually beneficial long-term customer relationships.	and Response
09	Legal Compliance	Each department jointly promotes sustainable development policies, sets objectives and plans, and raises awareness among employees on environmental, social, and governance issues.	Section 3.3 Ethical Business Policy
10	Ethical Business	The Company practices sustainable development, promoting economic, environmental, and social progress to achieve sustainability goals. In accordance with the “Corporate Sustainability Best Practice Principles for TWSE/GTSM Listed Companies”, the Company has established its own guidelines to manage ESG risks and impacts. It values stakeholder interests and environmental protection while enhancing corporate governance. These principles are incorporated into management and operations. The Company also collaborates with shareholders, employees, customers, suppliers, and other stakeholders for social justice, human well-being, and the planet’s sustainability.	Section 3.3 Ethical Business Policy
11	Environmental Protection and Energy Saving	The Company actively complies with government environmental policies and has ceased physical product issuance for many years. It fulfills energy-saving and carbon-reduction requirements and remains attentive to relevant regulatory changes to align with future industry trends, fulfilling its environmental responsibilities.	Section 5 Environmental Sustainability Development and Social Responsibility

#### 4. Stakeholder Engagement and Responses



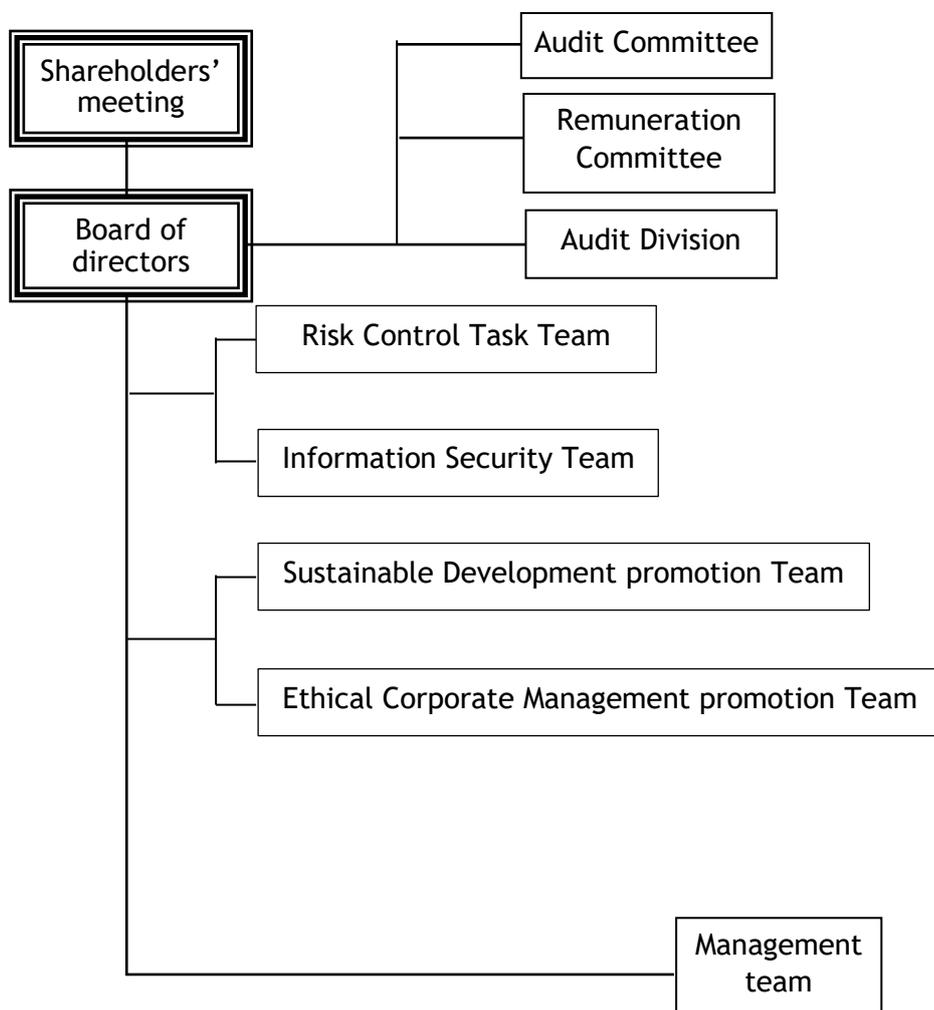
The Company defines stakeholders as “internal and external individuals and groups impacted by the Company”. Referring to the five principles of the AA1000 Stakeholder Engagement Standard (AA1000SES), we identified five key stakeholder groups based on their (1)Influence, (2)Tension, (3)Responsibility, (4)Dependency, and (5)Diverse Perspectives, as well as interaction frequency and business relevance: Employees, Shareholders, Consumers, Suppliers, and Government.

This report provides explanations on material sustainability topics. Topics with lesser relevance or impact are briefly covered in the content, while others are addressed on the Company's website or through other communication channels. The communication methods and the issues of concern for each stakeholder group are as follows:

Stakeholders	Issues of Concern	Communication Methods and Channels
Employees	Labor Relations Employee Rights	<ul style="list-style-type: none"> <li>◆ Company Announcements (Real-Time)</li> <li>◆ Performance Evaluations (Twice a Year)</li> <li>◆ Labor-Management Meetings (Quarterly)</li> <li>◆ Labor Retirement Fund (Quarterly)</li> <li>◆ Employee Lunch Satisfaction Survey (Annually)</li> </ul>
	Occupational Safety and Health	<ul style="list-style-type: none"> <li>◆ Group Insurance and Labor Insurance Applications (Real-Time)</li> <li>◆ Occupational Safety Training (Regularly)</li> <li>◆ Employee Health Checkups (Annually)</li> <li>◆ Occupational Safety and Health Meetings (Quarterly)</li> </ul>
	Diversity and Inclusion Employment Equality	<ul style="list-style-type: none"> <li>◆ Prohibition of Forced Labor and Child Labor</li> <li>◆ Strict prohibition of any form of discrimination and sexual harassment in the workplace, with preventive measures, complaint channels, and disciplinary guidelines in place.</li> <li>◆ Establishment of Employee Code of Conduct</li> </ul>
Investors Media	Corporate Governance Business Performance R&D Capabilities Sustainability	<ul style="list-style-type: none"> <li>◆ Monthly Revenue Announcements (Monthly)</li> <li>◆ Monthly unaudited Profit &amp; Loss Announcements (Monthly)</li> <li>◆ Earnings Conference (Twice a Year)</li> <li>◆ Annual General Shareholders' Meeting (Annually)</li> </ul>
	Risk Management	<ul style="list-style-type: none"> <li>◆ Investor Contact Window (Real-Time)</li> <li>◆ Company Official Website (Real-Time)</li> <li>◆ Market Observation Post System (Real-Time)</li> <li>◆ Financial Statements (Quarterly)</li> <li>◆ Annual Report (Annually)</li> </ul>
Customers	Customer Service	<ul style="list-style-type: none"> <li>◆ Online Customer Service Zone (Real-Time)</li> <li>◆ Surveys (Irregular)</li> </ul>
Suppliers	Corporate Governance Supplier Management	<ul style="list-style-type: none"> <li>◆ Expense Contracts (Real-Time)</li> <li>◆ External Department Emails (Real-Time)</li> <li>◆ Visits to Downstream and Upstream Vendors (Irregular)</li> </ul>
Authorities	Corporate Governance Regulatory Compliance	<ul style="list-style-type: none"> <li>◆ Company Official Website (Real-Time)</li> <li>◆ Market Observation Post System (Real-Time)</li> <li>◆ Government Briefings and Official Documents (Irregular)</li> </ul>
Community/ Non-Profit Organizations	Corporate Governance Social Welfare Energy Conservation and Environmental Protection	<ul style="list-style-type: none"> <li>◆ Stakeholder Contact Window (Real-Time)</li> <li>◆ Public Welfare Participation (Irregular)</li> </ul>

### III. Sustainable Governance

#### 1. Corporate Governance Organization Chart



#### 2. Corporate Governance Unit

Since 2021, the Company has established a Head of Corporate Governance and a designated proxy. They are responsible for effectively handling shareholder matters, board affairs, and governance-related issues, and promoting teamwork across departments. Their duties include:

- (1) Providing directors with necessary data for performing their duties and arranging director training.
- (2) Scheduling board meetings, notifying directors 7 days in advance, preparing meeting materials, issuing reminders regarding recusal if needed, and finalizing meeting minutes within 20 days after the meeting.
- (3) Acting as a bridge of communication between the Board and the Company, offering relevant information needed for directors' business execution and company operations.
- (4) Coordinating internal auditors, managers, accountants, and members of the Board and Audit Committee to ensure proper communication.
- (5) Handling shareholders' meetings registration, notices, manuals, and minutes in accordance with legal deadlines, and updating registration in cases of charter amendments or director elections.
- (6) Providing real-time information to stakeholders via the Market Observation Post System and the Company's official website.
- (7) Implementing corporate governance evaluation criteria, promoting completion of outstanding items, and conducting self-assessments as required.

- A. Key Areas of Corporate Governance Execution in 2024
- a. In 2024, five board meetings and audit committee meetings were held. The Head coordinated meeting agendas and proposals for the Board and Remuneration Committee, ensured smooth discussions, and execution of key resolutions.
  - b. Planning and regulating the agenda for the 2024 Annual General Shareholders' Meeting.
  - c. Board members were arranged to complete the minimum required 6 hours of annual training. Additional diversified courses were also encouraged. In 2024, all six directors completed over 6 hours of training each, totaling 51 hours, with an average of 8.5 hours per director.
  - d. A designated email has been set up for independent directors to strengthen communication with stakeholders.
  - e. Responsible for all disclosures, including major announcements and ensuring equal information dissemination to all stakeholders.
  - f. In accordance with the "Rules for Performance Evaluation of Board of Directors", the 2024 assessments of the Board, its members, functional committees, and committee members were conducted. The evaluation statistics, remuneration results, self-assessments, and peer reviews were reported to the Board.

B. 2024 Changes in the Head of Corporate Governance and Proxy Personnel

1. Change of Head of Corporate Governance

Title	Name	Start Date	End Date	Resignation or Reason for Resignation
Head of Corporate Governance	Shih Wan-Ting	2023.09.11	2024.08.02	Resigned for career planning
Head of Corporate Governance	Chan Yu-Hsuan	2024.09.02	-	-

2. Change of Head of Corporate Governance Proxy Personnel

Title	Name	Appointed Date	Change Date	Resignation or Reason for Resignation
Manager, Financial Accounting Dept.	Lin Chia-An	2011.12.24	-	-

C. 2024 Training Activities of Head of Corporate Governance and Proxy Personnel

Name	Training Date		Organizer	Course Title	Hours
	From	To			
Chan Yu-Hsuan	09.06	09.06	Securities and Futures Institute, SFI	2024 Advocacy Conference for Prevention of Insider Trading	3
	09.09	09.09	Taiwan Stock Exchange Corporation	Workshop on GHG Inventory Practices	6
	09.11	09.11	Taiwan Institute of Ethical Business	2024 Director Dismissal Judgment Evaluation	3
	09.19	09.19	BCSD Taiwan	Sustainability Knowledge Empowerment Advocacy Course	6
	10.07	10.07	Taishin Financial Holding	2024 Taishin Net Zero Summit Forum	3
	10.22	10.22	Taiwan Stock Exchange Corporation	2024 Listed Companies Operations Advocacy Meeting	3
	10.23	10.23	BCSD Taiwan	GHG Protocol Corporate Standard and Scope 3 Standard Advocacy Course	7
	11.07	11.07	Securities and Futures Institute, SFI	2024 Sustainability Report Preparation and Production Functions Advocacy Meeting for Listed Companies	3
	11.21	11.21	Taiwan Institute of Directors	Essential Guide for Directors	3
Total 2024 Training Hours for Head of Corporate Governance					37

Name	Training Date		Organizing Unit	Course Title	Hours
	From	To			
Lin Chia-An	01.18	01.18	Accounting Research Development Foundation	FinTech and Sustainable Digital Reporting Seminar	3
	02.21	02.21	Digital Governance Association	IFRS S1/S2 Disclosure	3
	03.29	03.29	iThome	2024 Digital Sustainability Summit	8
	06.25	06.25	Internet Information Co.	Essential Skills for Top 100 Companies—Sustainability Report Writing	2
	07.30	07.30	Taipei Exchange	2024 Internal Control System Advocacy Meeting for Sustainability Information Management	3.5
	08.15	08.15	Everlasting Digital ESG	Key to Sustainable Finance and ESG Performance Enhancement	3
	09.11	09.11	Taiwan Institute of Ethical Business	2024 Director Dismissal Judgment Evaluation	3
	09.19	09.19	BCSD Taiwan	Sustainability Knowledge Empowerment Advocacy Course	6
	10.07	10.07	Taishin Financial Holding	2024 Taishin Net Zero Summit Forum	3
	11.21	11.21	Taiwan Institute of Directors	Essential Guide for Directors	3
Total 2024 Training Hours for Head of Corporate Governance Proxies					37.5

### 3. Ethical Corporate Management Policy

#### (1) Ethical Corporate Management and Legal Compliance

##### A. Regulations and Commitments

The Company has established the “Ethical Business Best-Practice Principles” and related procedures approved by the board of directors to regulate all forms of corruption. A whistleblower system is also in place to maintain a culture of ethical business. The board of directors, functional committees, and senior management actively implement integrity principles to create an environment for sustainable development.

##### B. Applicable Subjects

The Company has clearly defined in the “Ethical Business Best-Practice Principles” and “Employment Contracts” that directors, managers, employees, appointees, or those having substantive control may not directly or indirectly offer, promise, request, or accept any improper benefits, or engage in any dishonest actions that violate integrity, the law, or fiduciary duties. Handling measures for breaches are also stated to prevent dishonest conduct.

##### C. Assessment Mechanism and Related Actions

The Company has set regulations on the prevention and post-handling of dishonest behavior and maintains both Chinese and English official websites with whistleblowing channels for unlawful or unethical acts. Anti-bribery clauses are included in contracts. Means of processing shareholder suggestions, questions, disputes, litigation, and related matters are defined. Email for complaints and a stakeholder contact point are provided, ensuring full confidentiality of whistleblower identity and contents. The Company also established a risk assessment mechanism for dishonest behavior, integrated into the compliance self-assessment procedures, and regularly reviews the adequacy and effectiveness of preventive measures.

#### (2) Implementation of Ethical Corporate Management

##### A. Ethical Corporate Management Measures

To ensure the fulfillment of integrity principles, the Company has implemented effective accounting policy and internal control systems to guarantee the continuous effectiveness of their design and execution. Internal audit regularly examine financials, risk management, and legal compliance based on risk assessments and anti-fraud measures. Additionally, PricewaterhouseCoopers audits financial reports and reports findings to the board of directors annually.

On November 1, 2024, the Company established the Ethical Corporate Management promotion Team. On December 20, 2024, the board appointed a director to supervise the Company’s sustainable development promotion. Since 2024, the Company has reported at least once a year to the board on the execution of ethical corporate management, ensuring thorough implementation of its policy.

##### B. Prevention and Contractual Regulations

The Company stipulates issues regarding Ethical Corporate Management and anti-bribery in employment and business contracts to regulate stakeholders.

##### C. Whistleblowing and Investigation Results

In 2024, there were zero whistleblower cases and no instances of fraud or corruption.

##### D. Legal Acts Against Anti-Competitive, Antitrust, and Monopoly Conducts

In 2024, no anti-competitive, antitrust, or monopolistic events occurred.

##### E. Business Locations Assessed for Corruption Risk

No such cases occurred in 2024.

### (3) Tax Policy

The Company fully complies with all national tax policies and regularly reviews its tax position. Major tax decisions are managed by the finance dept. When encountering unclear applicable regulations in daily operations, the Company consults with CPAs or tax authorities and cooperates with tax inquiries by providing necessary documentation. The Company supports regulations facilitating innovation and economic growth and the CFO annually reviews and approves the Company's tax policy to promote transparency and sustainability.

#### A. Tax Strategy

- Comply with tax laws and legislative intent in all operating jurisdictions
- Transactions between related parties are based on arm's length principles and follow OECD-recognized international transfer pricing guidelines
- Ensure financial reporting transparency, and tax disclosures are handled per regulatory requirements and standards
- Do not use tax havens or tax planning solely for tax avoidance purposes
- Do not transfer profits to low-tax jurisdictions; establish mutual trust and transparency with tax authorities
- All major corporate decisions consider tax implications
- Analyze the business environment and use management mechanisms to assess tax risks

#### B. Tax Risk Management

- The Company operates games globally and complies with each country's tax regulations. Any adverse changes in tax laws may raise effective tax rates and negatively impact performance. To manage tax risks, internal control procedures are used to identify, assess, and manage tax risks from regulatory changes and business operations, ensuring proper evaluation, management, and control.
- Tax risk management is incorporated into the Company's overall risk management plan. The risk control team evaluates the company's volatile risk environment, management priorities, and control measures annually. For more information, please refer to section "V-6 Analysis of Risk Management" in the Company's 2024 Annual Report.

#### C. Tax Governance

- The CFO assumes final responsibility for tax management, oversees daily tax administration and is supported by professional tax staff. External consultants are also used to enhance expertise.
- The Company ensures quality and integrity in accounting, auditing, financial reporting procedure, and financial controls. Major items including accounting policies, internal control systems, legal compliance, and risk management are regularly reviewed. Tax compliance is part of legal compliance.

#### D. Tax Communication and Management

Proactively engage in dialogue on international tax reform trends and developments, as well as major domestic tax issues, to jointly build a sound tax environment. Participate in conferences held by tax-related organizations, monitor international tax trends to manage tax risks and enhance competitiveness.

#### E. Effective tax rate

- The Company's effective tax rate in 2024 was 11%, which is lower than the 20% statutory income tax rate for profit-seeking enterprises in the R.O.C., mainly owing to investment tax credits obtained legally under the "Statute for Industrial Innovation" for R&D expenditures and the purchase of professional software.
- Percentages of corporate income taxes paid worldwide by the Company in 2024

Country	Proportion
R.O.C	99.89%
Japan	0.11%

#### F. Country-by-Country Report

The R.O.C. government participates in the Country-by-Country Reporting system developed by the OECD to assist tax authorities in the audit selection process. The Company meets the criteria defined by MOF Order Tai-Tsai-Shui No. 10804651540 dated December 10, 2019 to be exempted from submitting the master file and country-by-country report.

#### G. Financial subsidies received from the government

In 2024, the Company received NT\$18,907 thousand in financial subsidies from the R.O.C. government for applying research and development investment tax credits and cybersecurity investment tax credits. The amount received from other foreign governments was NT\$0 thousand.

#### 4. Board of Directors

In 2024, the Company's Board comprised six directors with extensive academic and professional experience, chaired by Mr. Chang Feng-Chi. The Board is responsible for supervising business operations and management to maximize shareholder value and strengthening the Group's corporate governance. It also promotes corporate social responsibility and continuously reviews and improves its implementation to ensure the effectiveness of CSR policies.

The Chairman and Heads of each Departments regularly review the performance of the management team in terms of overall operations and corporate social responsibility, ensuring management complies with relevant legal and administrative regulations, adheres to principles of Ethical Corporate Management, and upholds the interests of stakeholders including employees, customers, suppliers, shareholders, the government, and media, aiming for sustainable operations.

The Company's Board of Directors is diverse, with members having various professional backgrounds and generally possessing the necessary knowledge, skills, and competence to perform their duties.

##### (1) List of Board Members for 2024

March 7, 2025

Title	Nationality	Name	Gender	Age	Employee Status	Years of Serves as Independent Director at the Company	
						Less than 3 years	3 to 9 years
Chairman	R.O.C	Chang Feng-Chi	Male	51-60 years old	V	-	-
Director	R.O.C	Sir Min-Hong	Male	51-60 years old	-	-	-
Independent Director	R.O.C	Chiang Sue-Jane	Female	51-60 years old	-	-	V
Independent Director	R.O.C	Yeh Li-Chuan	Male	51-60 years old	-	V	-
Independent Director	R.O.C	Chen Hung-Chieh	Male	51-60 years old	-	V	-
Independent Director	R.O.C	Jeng Gung-Yeu	Male	61-70 years old	-	V	-

## (2) 2024 Board Members' Academic Backgrounds and Professional Expertise

Title	Name	Academic/Professional Background	Professional Qualifications and Experience
Chairman	Chang Feng-Chi	MBA, National Taiwan University President, Shin-Long Construction Co.	Graduated from Master degree of MBA of National Taiwan University, and was the general manager of Shin-Long Construction Co., has more than 5 years of experience for the Company's business. Now being the chairperson of the board of directors and the president of the Company.
Director	Sir Min-Hong	Bachelor's in financial management, California State University, Hayward School MBA, Ateneo de Manila University Vice Chief Operating officer & CFO of Orient Semiconductor Electronics, Ltd.	Graduated from Master degree of MBA in financial management of Ateneno de Manila University. Was the Vice President of Operation and the Manager, Financial Accounting Dept. Has more than 5 years of experience for the Company's business. Now being the President, M/A-COM Technology Solutions Inc.
Independent Director	Chiang Sue-Jane	Doctor's, Department of Finance, National Sun Yat-sen University Chief, Center for Corporate Governance and Business Ethics, FuJen Catholic University	Graduated from Master degree of Department of Finance of National Sun Yatsen University. Has more than 5 years experiences of business, finance and corporate business related departments and is provided with professional qualifications for professors in public and private colleges and universities. Now being the professor, Department of Business Administration of FuJen Catholic University and the convener of the Company's audit committee and remuneration committee.
Independent Director	Yeh Li-Chuan	Educational College, Fordham University, New York, United States Master of Arts in Human Resource Development Literature	Graduated from the Master of Arts in Human Resource Development, School of Education, Fordham University, New York, USA. He has more than 5 years of work experience required by the company's business. He is currently serving as the chairman of ROYAL BASE Corporation and the member of the Company's audit committee and remuneration committee.
Independent Director	Chen Hung-Chieh	National Taipei University Law Institute Criminal Law Section LL.M.	Graduated from the National Taipei University Law Institute Criminal Law Division Master of Laws, with more than 5 years of work experience required by the company, currently working in New Hope Law Firm - the business and securities law group presided over the lawyer and the member of the Company's audit committee and remuneration committee.
Independent Director	Jeng Gung-Yeu	Doctor of Laws, University of Göttingen, Germany Professor, Department of Law, Soochow University Superintendent, Department of Law, Soochow University	Graduated from the Georg-August-University Göttingen, Germany with a doctorate in law. He has more than 5 years of professional qualifications for professors in public and private colleges and universities related to business, finance and corporate business. Currently, he is the professor of the Law School of Soochow University and the member of the Company's audit committee.

## 5. Board Diversity, Nomination and Selection

The Company considers the characteristics of its industry and future strategic directions when structuring the Board, evaluating diversity criteria such as but not limited to selection standards, required professional qualifications and experience, gender, age, nationality, and culture. Industry professionals and academic experts jointly form the Board, which defines clear policy objectives and tracks their implementation.

The composition of the 9th Board of Directors of the Company complies with the provisions of the Company's "Articles of Incorporation", follows the candidate nomination system, and is completed through rigorous selection, nomination, and election procedures in accordance with the Company's "Rules for Election of Directors" to ensure diversity and independence among board members. The board is composed of 6 directors (including 4 independent directors) with professional backgrounds in business and accounting. Based on their specialization, each member possesses operational judgment, accounting and financial analysis, management, crisis handling, industry knowledge, international market insight, leadership, and decision-making abilities, demonstrating effective diversity and complementarity. In addition, the Company has achieved the management goals of having a majority of independent directors and limiting the number of directors concurrently holding managerial positions to no more than one-third of the board. Since the 2016 annual shareholders' meeting, at least 1 female independent director has been appointed. The Company will continue to adjust its diversification policy as needed to achieve ideal corporate governance.

Achieving gender equality and alignment of professional backgrounds with business development is the Company's goal for the composition of its Board of Directors. All board members are natural persons and citizens of the R.O.C.

Name the directors	List of abilities of Gender	Operational judgments	Accounting and financial analysis	Management administration	Crisis management	Knowledge of the industry	An international market perspective	Ability to lead	Ability to make policy decisions	Knowledge of the risk management and ability
Chang Feng-Chi	Male	V	V	V	V	V	V	V	V	V
Sir Min-Hong	Male	V	V	V	V	V	V	V	V	V
Chiang Shu-Chen	Female	V	V	V	V	V	V	V	-	V
Yeh Li-Chuan	Male	V	-	V	V	V	V	V	V	V
Chen Hung-Chieh	Male	V	-	-	V	-	V	V	V	V
Jeng Gung-Yeu	Male	V	-	-	V	-	V	V	V	V

## 6. Chairperson of the Highest Governance Body

Mr. Chang Feng-Chi serves as Chairman and concurrently as President to streamline management levels and enhance operational efficiency and execution. Since assuming office, the Company has maintained stable revenue and profits. The Chairman closely communicates with all directors to keep them informed about operational status and strategic direction, promoting effective corporate governance. To strengthen board independence, the number of independent directors has increased to four, and the majority of directors after re-election do not concurrently serve as managers, thereby improving board functionality and oversight. To ensure business independence, any director, their representative legal entities, spouses, or relatives within the second degree who have a conflict of interest regarding board matters must disclose the details of such conflicts during that board meeting. If such conflict may harm the Company, they must recuse themselves from discussion and voting and shall not proxy for others.

## 7. Board Implementation Status

The Board of Directors meeting will be convened at least once per quarter. A total of 5 board meetings were held in 2024, with a high attendance rate among directors. The Company has a concrete plan for fulfilling corporate social responsibilities, maintains a “Corporate Social Responsibility Best Practice Principles”, and discloses it on the Market Observation Post System and the Company website. It also continuously updates to align with the latest CSR revisions. To evaluate performance, an annual report is submitted to the Board regarding the implementation of CSR across economic, environmental, and social dimensions—inviting directors' feedback for improvement.

The Board of Directors is composed of 6 directors, including 4 independent directors, accounting for 67%. None of the independent directors have served more than three consecutive terms. All board members have several years of work experience and possess various professional credentials such as business management, industry knowledge, leadership, decision-making, accounting, and finance. The Company emphasizes board diversity and aims to maintain the current level of diversification, with at least one director possessing accounting or financial expertise. The Company will continue implementing this diversification strategy based on developmental needs.

The Board of Directors operates independently in exercising its authority. It guides corporate strategy, supervises management, and is accountable to the Company and its shareholders. All operations under the Company's governance framework follow laws, the Articles of Incorporation, and shareholder resolutions. The Board emphasizes independent operation and transparency. Directors and independent directors act independently and perform their duties autonomously. Independent directors follow legal requirements and, through their audit committee roles, assess potential or existing risks to ensure effective internal controls, the appointment or dismissal and independence of Certified Public Accountants, and the proper preparation of financial statements.

None of the Company's directors are involved in any situation as specified under Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act, including no spousal or second-degree relationships among the directors.

### (1) Attendance Record of Directors for total 5 times Board Meetings in 2024

Job Title	Name	Actual attendance	Attendance by proxy	Actual attendance rate (%)	Remarks
Chairman	Chang Feng-Chi	5	0	100%	Elected at the special shareholders' meeting held on February 11, 2011. Renewed at the regular shareholders' meeting on June 15, 2022. The number of attendances for the 9th session in 2024 shall be 5 times.
Director	Sir Min-Hong	5	0	100%	Elected at the special shareholders' meeting held on February 11, 2011. Stepped down the independent director and assumed director position at the regular shareholders' meeting on June 15, 2022. The number of attendances for the 9th session in 2024 shall be 5 times.
Independent Director	Chiang Shu-Chen	5	0	100%	Elected at the general shareholders' meeting held on June 22, 2016. Renewed at the regular shareholders' meeting on June 15, 2022. The number of attendances for the 9th session in 2024 shall be 5 times.
Independent Director	Yeh Li-Chuan	5	0	100%	New appointed at the regular shareholders' meeting on June 15, 2022. The number of attendances for the 9th session in 2024 shall be 5 times.
Independent Director	Chen Hung-Chieh	5	0	100%	New appointed at the regular shareholders' meeting on June 15, 2022. The number of attendances for the 9th session in 2024 shall be 5 times.
Independent Director	Jeng Gung-Yeu	5	0	100%	New appointed at the regular shareholders' meeting on June 15, 2022. The number of attendances for the 9th session in 2024 shall be 5 times.

- Other notes:
  - A. The minutes shall clearly state the date and term of the Board meetings, content of the proposal, all Independent Directors’ opinions and the Company’s response to such opinions when requirements as following:
    - a. Listed matters from Article 14-3 of Securities and Exchange Act:  
All matters were resolved during the 2024 board meetings.
    - b. Besides the mentioned disclosure, other matters which were opposed by or under qualified opinion by the independent directors:  
In 2024, none of the independent directors held opposed or qualified opinions, either in records or written form, regarding executed motions in the board of directors meeting.
  - B. In instances where a director recused himself/herself due to a conflict of interest, the minutes shall clearly state the director’s name, contents of the motion and resolution thereof, reason for not voting and actual voting counts.
    - a. The Company has established “Parliamentary Rules for Board of Directors Meetings”. Article 17 rules that if directors meet a conflict of interest with themselves or the corporate they represent about subject of the meeting, they should explain important contents about the conflict in the meeting. If it will harm the benefit of the Company, they should not participate in discussion and vote. They should avoid the discussion and vote, and should not be an agent of any other directors.
  - C. Measures undertaken during the current year and for the recent year in order to strengthen the functions of the board of directors (such as the establishment of an audit committee or improvement of information transparency, etc.) and assessment of their implementation.
    - a. The Company has set two independent directors since February 11, 2011, added to three seats to the board on June 22, 2016, and increased to four seats to the board at the shareholders’ meeting on June 15, 2022.
    - b. The Company has established “Parliamentary Rules for Board of Directors Meetings” in accordance with the “Regulations Governing Procedure for Board of Directors Meetings of Public Companies” for compliance. In addition, the attendances of directors to director meetings are recorded on M.O.P.S. Since 2011, the complete minutes of director meetings are actively disclosed on the Company’s website to strengthen investor’s relationships and improve the information transparency.
    - c. The Company has set up a remuneration committee on August 30, 2011 and added an audit committee on June 15, 2022. For details on the operation.
    - d. The Company has had directors enrolled in the liability insurance program since August 20, 2013 in accordance of charter, to decrease and spread out the risks of material impairs on the Company and shareholders.
    - e. Adding a corporate governance officer: Had approved by the board of directors on March 5, 2021, who is responsible for corporate governance related affairs and assists directors in executing business to strengthen the role of supervision.
    - f. In order to improve directors’ professional knowledge and implement corporate governance, the Company regularly (twice a year) arranges courses for directors on corporate governance and business operation.
    - g. The Company has amended the “Standard operating procedures for handling requests made by directors” on March 3, 2023, for increasing the board effectiveness while the directors making requests or obtaining relevant information could receive appropriate and timely assistance.
  - D. Attendance record of independent directors in the 9th term Board of Directors in 2024

Name/Date	March 1, 2024 9 <sup>th</sup> First meeting	May 3, 2024 9 <sup>th</sup> Second meeting	August 2, 2024 9 <sup>th</sup> Third meeting	November 1, 2024 9 <sup>th</sup> Forth meeting	December 20, 2024 9 <sup>th</sup> Fifth meeting
Chiang Shu-Chen	A	A	A	A	A
Yeh Li-Chuan	A	A	A	A	A
Chen Hung-Chieh	A	A	A	A	A
Jeng Gung-Yeu	A	A	A	A	A

Note: A-Attendance in person, B-Attend by authorized person, C-Absence N/A- N/A

## (2) 2024 director continuing education status

Position	Name	Date	Organizer	Course Title	Hrs	Total
Chairman	Chang Feng-Chi	2024.05.03	Taiwan Corporate Governance Association	New Thinking in Intellectual Property Management	3	6
		2024.08.02	Taiwan Corporate Governance Association	Reconstructing Cybersecurity from a Digital Forensics Perspective	3	
Director	Sir Min-Hong	2024.05.03	Taiwan Corporate Governance Association	New Thinking in Intellectual Property Management	3	6
		2024.08.02	Taiwan Corporate Governance Association	Reconstructing Cybersecurity from a Digital Forensics Perspective	3	
Independent Director	Chiang Shu-Chen	2024.05.03	Taiwan Corporate Governance Association	New Thinking in Intellectual Property Management	3	12
		2024.07.03	Taiwan Stock Exchange Corporation	2024 Cathay Sustainable Finance and Climate Change Summit Forum	3	
		2024.08.02	Taiwan Corporate Governance Association	Reconstructing Cybersecurity from a Digital Forensics Perspective	3	
		2024.09.06	Securities and Futures Institute, SFI	2024 Insider Trading Prevention Advocacy Conference	3	
Independent Director	Yeh Li-Chuan	2024.05.03	Taiwan Corporate Governance Association	New Thinking in Intellectual Property Management	3	6
		2024.08.02	Taiwan Corporate Governance Association	Reconstructing Cybersecurity from a Digital Forensics Perspective	3	
Independent Director	Chen Hung-Chieh	2024.05.03	Taiwan Corporate Governance Association	New Thinking in Intellectual Property Management	3	9
		2024.08.02	Taiwan Corporate Governance Association	Rebuilding Information Security from a Digital Forensics Perspective	3	
		2024.09.20	Securities and Futures Institute, SFI	2024 Insider Trading Prevention Promotion Seminar	3	
Independent Director	Jeng Gung-Yeu	2024.05.03	Taiwan Corporate Governance Association	New Perspectives in Intellectual Property Management	3	12
		2024.07.03	Taiwan Stock Exchange Corporation	2024 Cathay Sustainable Finance and Climate Change Summit	3	
		2024.08.02	Taiwan Corporate Governance Association	Rebuilding Information Security from a Digital Forensics Perspective	3	
		2024.09.06	Securities and Futures Institute, SFI	2024 Insider Trading Prevention Promotion Seminar	3	
					Total	51

## 8. Board Performance Evaluation

### (1) 2024 Board Performance Evaluation

“Rules for Performance Evaluation of Board of Directors” was approved on May 4, 2015, and the evaluate object is the board of directors and functional committees. Since 2015, the annual assess not only for board of directors’ performance (With regard to five-assessment indicators- Participation in the Company’s operation, Promotion of the Board’s decision quality, Composition and Structures of the Board of Directors, the Election of the directors and continuing education, Internal control-the performance all are very well.). But also each director would do a self-assessment. And added mutual-assessment since 2023 (Self and mutual assessment with regard to six major aspects, the Company’s goals and tasks, the recognition of directors’ responsibilities, the degree of participation in the Company’s operations, the internal relationship management and communication, the professionalism of the directors and continuing education, and internal control.). Rating based on the summary of self-evaluation questionnaires for board members. The board performance evaluation result for 2024 was reported to the board on March 7, 2025. The board received a performance evaluation score of 96 out of 100, individual directors’ self-evaluation scored 97.25 out of 100, and peer evaluation scored 98.73 out of 100.

Evaluation cycle	Evaluation period	Evaluation scope	Evaluation method	Evaluation content
Evaluate once a year	2024.01.01 -2024.12.31	(1) The board meeting (2) Each board member (3)Peer assessment	(1) The board meeting self-assessment. (2) Each board member self-assessment. (3) Each board member mutual-assessment.	(1) The board of directors’ performance self-assessment including five major aspects, the degree of participation in the Company’s operations, improving the quality of the decision-making of the board of directors, the composition and structure of the board of directors, the selection of directors and continuous education, and internal control. (2) The self-assessment of each board member including six major aspects, the Company’s goals and tasks, the recognition of directors’ responsibilities, the degree of participation in the Company’s operations, the internal relationship management and communication, the professionalism of the directors and continuing education, and internal control. (3) The mutual-evaluation of each board member including six major aspects, the Company’s goals and tasks, the recognition of directors’ responsibilities, the degree of participation in the Company’s operations, the internal relationship management and communication, the professionalism of the directors and continuing education, and internal control.

The score of board performance evaluation	
Participation in the Company’s operation	26.22
Promotion of the Board’s decision quality	25.33
Composition and Structures of the Board of Directors	15.56
The election of the directors and continuing education	13.33
Internal control	15.56
<b>Total score</b>	<b>96.00</b>

The score of board member's self and mutual assessment		
	self	mutual
The recognition of directors' responsibilities	12.75	12.91
The recognition of directors' responsibilities	12.90	12.90
The degree of participation in the Company's operations	32.75	34.00
The internal relationship management and communication	13.04	13.04
The professionalism of the directors and continuing education	12.75	12.87
Internal control	13.04	13.01
<b>Total score</b>	<b>97.25</b>	<b>98.73</b>

(2) 2024 Board performance evaluation implementation status

1. The Company has completed the evaluation related to board operations during the 2024 calendar year (January 1, 2024 to December 31, 2024), including participation in operations, duty awareness, expertise and continued education, and internal control dimensions. The report was submitted to the board on March 7, 2025.
2. The 2024 board performance evaluation, evaluation of board member performance, and evaluation of functional committee performance were all rated as "Excellent".
3. Assessment of goals and implementation to enhance board functions in the current and most recent years (e.g., establishing the audit committee, improving information transparency).
  - (1) Enhancing board operational efficiency: The Company has established the "Parliamentary Rules for Board of Directors Meetings" to effectively build a board governance system and sound supervision function; held meetings regularly in accordance with the rules; recorded and filmed each meeting and produced meeting minutes; tracked execution of resolutions to facilitate full board functionality.
  - (2) Improving expertise of board members and heads: The Company arranged courses on securities regulations and industry information to encourage continued education for board members and heads.
  - (3) Establishing Remuneration Committee: The Company has established a Remuneration Committee responsible for assisting the board in regularly evaluating and setting compensation for directors and managers, and periodically reviewing performance evaluations and policies, systems, standards, and structures related to compensation.
  - (4) Establishing Audit Committee: Responsible for overseeing the fair presentation of financial reports, selection (and dismissal), independence and performance of Certified Public Accountants, effective implementation of internal controls, compliance with relevant laws and regulations, and the management of existing or potential risks.
  - (5) Increasing information transparency: The Company's financial statements are audited on a regular basis by PwC Taiwan. All legally required disclosures are correctly and promptly disclosed. A designated staff member is responsible for information collection and disclosure. A spokesperson system is in place to ensure timely and appropriate disclosure of all significant information.
  - (6) Established "Standard operating procedures for handling requests made by directors" to assist directors in fulfilling their duties and improve board efficiency.

## 9. Audit Committee

### (1) 2024 Audit Committee member list

The Company established the Audit Committee on June 15, 2022 with 4 members, all of whom are independent directors. The committee functions with due diligence and discusses matters listed under Article 14-5 of the Securities and Exchange Act, and submits its recommendations to the board. Member information is as follows:

Position	Name	Independence status	Number of audit committee memberships in other listed companies
The Convener Independent Director	Chiang Sue-Jane	All audit committee members meet the following conditions: A. Meet the related rules of Article 14-2 "Appointment and Qualifications of Independent Directors" Securities and Exchange Act, Financial Supervisory Commission. B. No provide the remuneration for business, legal, financial, accounting and other services to the Company or its affiliates in the last two years.	0
Independent Director	Yeh Li-Chuan		0
Independent Director	Chen Hung-Chieh		1
Independent Director	Jeng Gung-Yeu		1

### (2) 2024 Audit Committee member operational status

Job Title	Name	Actual participation	Attendance by proxy	Actual participation rate (%)	Remarks
The Convener Independent Director	Chiang Sue-Jane	5	0	100%	Elected by shareholders' regular meeting on June 22, 2016, and renewed by shareholders' regular meeting on June 15, 2022. The number of attendance for the 1st session in 2024 shall be 5 times.
Independent Director	Yeh Li-Chuan	5	0	100%	New appointed by shareholders' regular meeting on June 15, 2022. The number of attendance for the 1st session in 2024 shall be 5 times.
Independent Director	Chen Hung-Chieh	5	0	100%	New appointed by shareholders' regular meeting on June 15, 2022. The number of attendance for the 1st session in 2024 shall be 5 times.
Independent Director	Jeng Gung-Yeu	5	0	100%	New appointed by shareholders' regular meeting on June 15, 2022. The number of attendance for the 1st session in 2024 shall be 5 times.

Other notes:

A. In case of any of the following situations in the operation of the audit committee, the name of the audit committee meeting, period, content of proposals, independent directors' objections, reserved opinions, or content of major proposals, results of audit committee resolutions, and the Company's opinions on the audit committee shall be renewed and processing:

a. Matters listed in Article 14-5 of the Securities and Exchange Act

Date/ Session	Motion content	Independent directors' objections, reservations or major proposals	Resolution result	The Company's handling of the audit committee's opinion
2024.03.01 1st session 1st time	<ol style="list-style-type: none"> <li>1. Approval of the Company's audit reports for November and December, 2023.</li> <li>2. Approval of proposal for Business Report and Financial Statements of 2023 of the Company.</li> <li>3. Approval of proposal for Distribution of 2023 Profits of the Company.</li> <li>4. Approval of motion for Cash distributed from capital surplus to shareholders of the Company.</li> <li>5. Approval of the assessment of independence, suitability, performance, and quality of Certified Public Accountants for 2024 financial statement attestation.</li> <li>6. Approval of the Company's 2024 pre-approval policy for non-assurance services by appointed audit firm.</li> <li>7. Approval of submission of the Company's 2023 "Statement of Internal Control System".</li> <li>8. Approval of the revision of the Company's "Internal Control System".</li> <li>9. Approval of the draft text of the Company's "Human Rights Policy".</li> <li>10. Approval of amendments to the Company's "Articles of Association of Remuneration Committee" in parts.</li> <li>11. Approval of amendments to the Company's "Audit Committee Charter" in parts.</li> <li>12. Approval of amendments to the Company's "Parliamentary Rules for Board of Directors Meetings" in parts.</li> </ol>	None	All members present, passed without objection	Proposal to the board of directors and be approved by all members present without objection
2024.05.03 1st session 2nd time	<ol style="list-style-type: none"> <li>1. Approval of the Company's audit reports for January to February, 2024.</li> <li>2. Approval of the Company's Q1 2024 Consolidated Financial Statements.</li> </ol>	None	All members present, passed without objection	Proposal to the board of directors and be approved by all members present without objection
2024.08.02 1st session 3rd time	<ol style="list-style-type: none"> <li>1. Approval of the Company's Q2 2024 Consolidated Financial Statements.</li> <li>2. Approval of the Company's audit</li> </ol>	None	All members present,	Proposal to the board of directors

Date/ Session	Motion content	Independent directors' objections, reservations or major proposals	Resolution result	The Company's handling of the audit committee's opinion
	<p>reports for March to May, 2024</p> <p>3. Approval of amendments to the Company's "Internal Control System" in parts.</p> <p>4. Approval of the change of Head of Corporate Governance for the Company.</p>		passed without objection	and be approved by all members present without objection
2024.11.01 1st session 4th time	<p>1. Approval of the Company's Q3 2024 Consolidated Financial Statements.</p> <p>2. Approval of the Company's audit reports for June to August, 2024.</p> <p>3. Approval of ratification of the change of Head of Corporate Governance for the Company.</p>	None	All members present, passed without objection	Proposal to the board of directors and be approved by all members present without objection
2024.12.20 1st session 5th time	<p>1. Approval of the Company's audit reports for September to October, 2024.</p> <p>2. Approval of the Company's "2025 Audit Plan".</p> <p>3. Approval of the revision of the Company's "Internal Control System".</p> <p>4. Approval of the revision of the Company's "Corporate Governance Best-Practice Principles".</p> <p>5. Approval of the revision of the Company's "Procedures of Financial and Business Operations between Related Parties".</p> <p>6. Approval of the revision of the Company's "Audit Committee Charter".</p> <p>7. Approval of the change of the members of Information Security Team for the Company.</p> <p>8. Approval of assigning an independent director to supervise the Company's sustainability development progress.</p> <p>9. Approval of assigning an independent director to supervise the Company's ethical corporate management performance.</p>	None	All members present, passed without objection	Proposal to the board of directors and be approved by all members present without objection

b. Except for the above-mentioned matters, other resolutions that have not been passed by the audit committee and approved by more than two-thirds of all directors: None.

B. The implementation of the independent directors' recusal of the interest-related proposal shall state the name of the independent director, the content of the proposal, the reason for the recusal of the interest-related proposal, and the circumstances of his/her participation in voting: None.

C. Communication between independent directors and head of Audit Division and CPAs (should include major events, methods and results of communication on the Company’s financial and business conditions):

a. The independent directors and the head of audit division hold a regular meeting at least once a year. In addition to submitting the audit report to the independent directors for review by the audit division on a monthly basis, the head of audit division has regularly reported the annual audit plan and the implementation of the internal audit business to the audit committee. When the audit report needs to track the improvement of its internal control deficiencies and abnormal matters, a separate tracking report is prepared and submitted to each independent director. Otherwise, the head of audit division will directly contact the independent directors if necessary, and the communication between each party is well.

■ The main communication items with the head of Audit Division in 2024 are as follow

Items of Communication	Communication Results
Attended the 1st term, 1st time Audit Committee meeting in March 1, 2024. <ul style="list-style-type: none"> <li>● Company's audit reports for November to December, 2023.</li> <li>● Explanation of revisions of internal control system.</li> <li>● Drafting of the Company's "Human Rights Policy".</li> <li>● Explanation of revisions to the "Articles of Association of Remuneration Committee".</li> <li>● Explanation of revisions to the "Audit Committee Charter".</li> <li>● Explanation of revisions to the "Parliamentary Rules for Board of Directors Meetings".</li> </ul>	All independent directors attended No objections
Attended the 1st term, 2nd time Audit Committee meeting in May 3, 2024. <ul style="list-style-type: none"> <li>● Company's audit reports for January to February, 2024.</li> </ul>	All independent directors attended No objections
Attended the 1st term, 3rd time Audit Committee meeting in August 2, 2024. <ul style="list-style-type: none"> <li>● Company's audit reports for March to May, 2024.</li> <li>● Explanation of revisions of internal control system.</li> </ul>	All independent directors attended No objections
Attended the 1st term, 4th time Audit Committee meeting in November 1, 2024. <ul style="list-style-type: none"> <li>● Company's audit reports for June to August, 2024.</li> </ul>	All independent directors attended No objections
Attended the 1st term, 5th time Audit Committee meeting in December 20, 2024. <ul style="list-style-type: none"> <li>● Company's audit reports for September to October, 2024.</li> <li>● Explanation of the 2025 Audit Plan.</li> <li>● Explanation of revisions of internal control system.</li> <li>● Explanation of revisions to the "Corporate Governance Best-Practice Principles".</li> <li>● Explanation of revisions to the "Related Party Financial and Business Transaction Procedures".</li> <li>● Explanation of revisions to the "Audit Committee Charter".</li> </ul>	All independent directors attended No objections

- b. Independent directors and CPAs hold regular meetings at least once a year, and reported individually to the independent directors on the Company's financial status, overall operation, internal control inspections, and fully communicate on whether there are major adjusting entries or whether legal revisions have affected the accounting conditions. In case of major abnormal events, a meeting may be called at any time. Otherwise, the CPAs will directly contact the independent directors if necessary, and the communication between each party is well.

■ The main communication items with CPAs in 2024 are as follow:

Date	Communication Items	Communication Results
2024.03.01	1.Accountants completed the audit and governance communication for the consolidated and standalone financial statements for 2023. 2.The Board issued the Audit Quality Indicators (AQIs) evaluation form to assess the independence and competence of the CPAs.	All independent directors present No objections
2024.05.03	1.Q1 2024 consolidated financial statements.	No objections from all independent directors
2024.08.02	2.Q2 2024 consolidated financial statements.	No objections from all independent directors
2024.11.01	3.Q3 2024 consolidated financial statements.	No objections from all independent directors

- c. 2024 Audit Committee performance evaluation.

The Company's "Rules for Performance Evaluation of Board of Directors" was approved on May 4, 2015, and the evaluate object is the board of directors and functional committees. The annual assess for the Audit Committee since 2022, the evaluate object includes the performance of the committee and self-assessment of each committee member. And added mutual-assessment since 2023 (With regard to six major aspects, the Company's goals and tasks, the recognition of directors' responsibilities, the degree of participation in the Company's operations, the internal relationship management and communication, the professionalism of the directors and continuing education, and internal control(for Audit only)). Rating based on the summary of self-evaluation questionnaires for board members. The 2024 evaluation results were reported to the board on March 7, 2025: Audit Committee - performance evaluation: 98.18 out of 100, individual self-evaluation: 96.14 out of 100, peer evaluation: 97.35 out of 100.

Audit Committee	The score of committee performance evaluation	The score of committee member's self-assessment evaluation	The score of committee member's mutual-assessment evaluation
Participation in the Company's operation	17.27	18.58	17.88
Promotion of the committee's decision quality	21.82	23.85	21.82
Composition and Structures of the committee	31.82	24.35	31.06
The election of the committee	13.63	15.06	13.56
Internal Control	13.64	14.31	13.03
Total Score	98.18	96.14	97.35

## 10. Remuneration Committee

### (1) 2024 list of Remuneration Committee members

The Company established remuneration committee on August 30, 2011 with 3 members, and every member is independent director of the Company. Remuneration committee of the Company pay attention to formulate and review the performance of directors and policies, systems, standards and structures of remuneration regularly. It will also report the suggestion to the board of directors for discussion. The member of the remuneration committee as below:

Identity	Name	Status of independence	Number of public companies where the person holds the title as remuneration committee member
The Convener Independent Director	Chiang Sue-Jane	All members of Remuneration Committee meet the following conditions: A. Meet the related rules of Article 14-2 "Appointment and Qualifications of Independent Directors" Securities and Exchange Act, Financial Supervisory Commission. B. No provide the remuneration for business, legal, financial, accounting and other services to the Company or its affiliates in the last two years.	0
Independent Director	Yeh Li-Chuan		0
Independent Director	Chen Hung-Chieh		1

### (2) 2024 operations of the Remuneration Committee members

Job Title	Name	Actual participation	Attendance by proxy	Actual participation rate (%)	Remarks
The Convener Independent Director	Chiang Sue-Jane	3	0	100%	Appointed by the board of directors at August 30, 2011. Re-appointed by the board of the directors at June 24, 2022. The 5th session should be attended 3 times in 2024.
Independent Director	Yeh Li-Chuan	3	0	100%	Appointed by the board of directors at June 24, 2022, and the 5th session should be attended 3 times in 2024.
Independent Director	Chen Hung-Chieh	3	0	100%	Appointed by the board of directors at June 24, 2022, and the 5th session should be attended 3 times in 2024.

Other notes:

A. Discussions and resolutions of the Company's remuneration committee:

Date/Session	Content	Resolution	The opinion to the Company's remuneration committee
2024.03.01 5th Session, 7th time	(1) Approval of the Company's 2023 Employee Remuneration and Director Remuneration Distribution Plan. (2) Approval of the distribution of game operating results bonus support manager roster and amount.	All members present and passed without objection	Has proposed to board of directors and be approved by all the members present without objection.
2024.08.02 5th Session, 8th time	(1) Approval of the distribution of the Company's 2023 directors, supervisors' remuneration and employee remuneration of managers. (2) Approval of distribution of game operating results bonus for managers in 2024.	All members present and passed without objection	Has proposed to board of directors and be approved by all the members present without objection.
2024.12.20 5th Session, 9th time	(1) Approval of reviewed the 2024 remuneration of directors, managers and insiders of the Company and set the 2025 remuneration of directors, managers and insiders. (2) Approval of the distribution of year-end bonuses for directors, managers and insiders of the Company in 2024.	All members present and passed without objection	Has proposed to board of directors and be approved by all the members present without objection.

B. If the board of directors declined to adopt, or modified, a recommendation of the remuneration committee, the dates of meetings, sessions, contents of motions, resolutions of the Board Meeting and the Company's response to remuneration committee' opinion should be specified: N/A.

C. If there are objections or reservations to any discussion matters or extraordinary motions expressed by any member of the Committee, recorded or provided in written forms, the dates of meetings, sessions, contents of motions, all members' opinion and the Company's response to members' opinion should be specified: N/A.

(3) 2024 Remuneration Committee Performance Evaluation

The Company's "Rules for Performance Evaluation of Board of Directors" was approved on May 4, 2015, and the evaluate object is the board of directors and functional committees. The annual assess for the Remuneration Committee since 2021, the evaluate object includes the performance of the committee and self-assessment of each committee member. And added mutual-assessment since 2023 (With regard to five aspects, the Company's goals and tasks, the recognition of directors' responsibilities, the degree of participation in the Company's operations, the internal relationship management and communication, the professionalism of the directors and continuing education). Rating based on the summary of self-evaluation questionnaires for board members. The 2024 evaluation results were reported to the board on March 7, 2025: Remuneration Committee - performance evaluation: 98.95 out of 100, individual self-evaluation: 97.54 out of 100, peer evaluation: 98.42 out of 100.

Remuneration Committee	The score of committee performance evaluation	The score of committee member's self-assessment evaluation	The score of committee member's mutual-assessment evaluation
Participation in the Company's operation	20.00	20.35	20.70
Promotion of the committee's decision quality	26.32	25.26	25.61
Composition and Structures of the committee	36.84	36.49	36.67
The election of the committee	15.79	15.44	15.44
Total Score	98.95	97.54	98.42

11. Internal Audit

(1) Internal Audit Division

The Audit Division is staffed with a qualified and appropriate Head of Audit Division and has designated a proxy. In accordance with the “Regulations Governing Establishment of Internal Control Systems by Public Companies” issued by the FSC and based on risk assessment, the annual audit plan is drafted and approved by the Board of Directors before execution. The purpose is to promote sound operations, reasonably ensure operational effectiveness and efficiency, and ensure reports are reliable, timely, transparent, and compliant with relevant laws and regulations.

Audit personnel uphold an objective and independent attitude in performing duties and regularly attend board meetings to report. The internal audit division reviews self-assessment reports of each unit and subsidiaries, together with the findings of internal control deficiencies and irregularities discovered by the audit division, which serve as the main basis for the Board of Directors and the President to assess the effectiveness of the overall internal control system and issue the Declaration of Internal Control System.

(2) Changes in Head of Audit Division and Proxy in 2024

1. Changes in Head of Audit Division

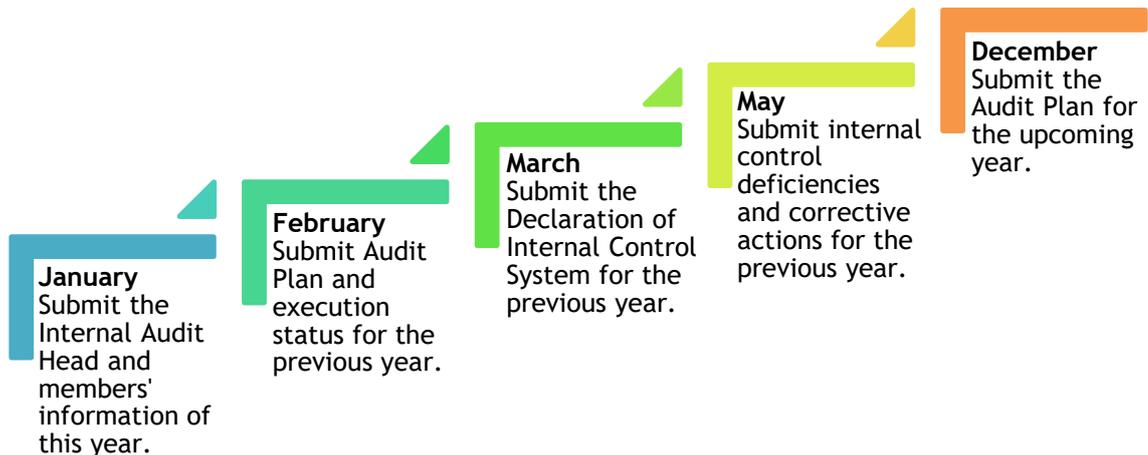
Job Title	Name	Appointed Date	Dismissal Date	Reason for Resignation or Dismissal
Head of Audit Division	Lin Meng-Wei	2023.10.06	-	-

2. Changes in Proxy of Head of Audit Division

Job Title	Name	Date of Assignment	Change Date	Reason for Resignation or Change
Assistant Manager, Financial Accounting Dept.	Chao Wan-Chun	2011.03.05	-	-

(3) 2024 Internal Audit Plan and Execution

In 2024, the Audit Division also executed the audit plan approved by the Board within the timeframe stipulated by the FSC and completed audit reports. Related filings to the online information system were completed annually as required, with no major deficiencies or irregularities reported.



(4) 2024 Communication Meeting Between Audit Division and Independent Directors

- A. Independent directors and the Head of Audit Division hold at least one regular meeting per year, during which the Head of Audit Division reports and communicates the execution of internal auditing and internal control operations. For 2024, see page 38 of this report.
- B. Additionally, independent directors can understand company operations (including financial and business status) and audit implementation through board meetings and periodic audit reports provided by the audit division.

## 12. Risk Management

### (1) Risk Identification and Management

The vision of risk management is to protect asset security, enhance the gaming experience of users, and increase shareholder value. The objective is to manage risk from gaming services within acceptable levels while ensuring capital adequacy, thereby achieving a balance between risk and return to support business development. In all business activities, risk management and performance measurement are both considered, adhering to the guiding principles of risk management to effectively identify, assess, monitor, and control various risks. This is to protect stakeholders' interests, enhance company value, and optimize resource allocation.



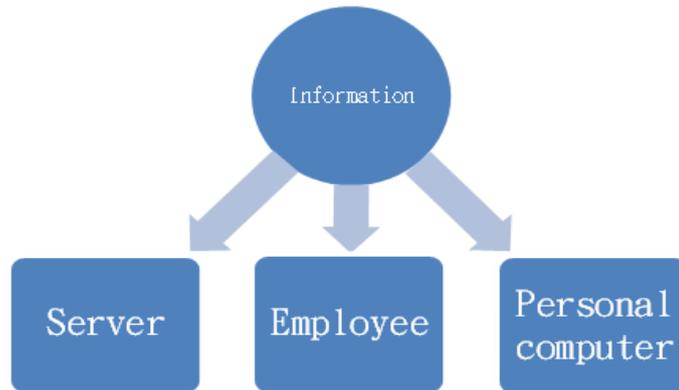
(2) Overview of Risk Types

Type of Risk	Risk Description	Impact on Operations	Mitigation Measures / Response Policy
Operational Risk	Game types are moving towards diversification, and the market changes rapidly. Users demand not only game quality, rich content, and diverse graphics, but also various needs, which pose challenges to the Company's operations.	To provide rich game content and diverse gameplay experiences, the Company is committed to mastering innovative and creative themes, technology development, and game development directions.	The Company also expands game diversity through in-house R&D and joint development models, analyzing preferences across genres and platforms, and evaluating the diversity of game trials to create products that meet market demand and industry trends. This not only creates high added value but also enhances competitiveness and market position.
Human Resources Risk	It is difficult to recruit and cultivate talents in software design and development. With strong industry competition and mutual poaching of technical personnel, it is easy to cause manpower shortages and gaps in professional skills.	Optimize recruitment channels and processes, pay attention to industry compensation and employee benefits, and strengthen employee care measures. Also conduct employee training to enhance professional competence.	Establish a talent database to increase employee loyalty, sense of identity, and job satisfaction, thereby reducing talent turnover and labor disputes risks.
Information Security Risk	There are risks of personal data and trade secrets leakage, malicious programs, and unauthorized theft, alteration, or plagiarism by unrelated personnel.	Member data is strictly encrypted and secured, with stringent guidelines governing the use of member lists, and regular backups of system access logs are performed.	Key knowledge and information items are included in audit focuses and subjected to audits.
Regulatory Compliance Risk	In response to policy or regulatory changes, relevant internal control systems or management measures must be revised immediately, and administrative operations must be carried out according to the new provisions.	The Company updates and revises applicable regulations within its business scope. The legal department also periodically downloads the latest laws from relevant websites for departmental risk assessment and action.	Business strategies are developed in compliance with laws and regulations to suit corporate operations.
Climate Change Risk	Government policies or extreme weather may lead to financial costs and asset impairment.	Comply with environmental protection and energy management laws by regularly conducting inspections and performing data reporting or public disclosures.	Reduce operating costs by adopting more efficient equipment.

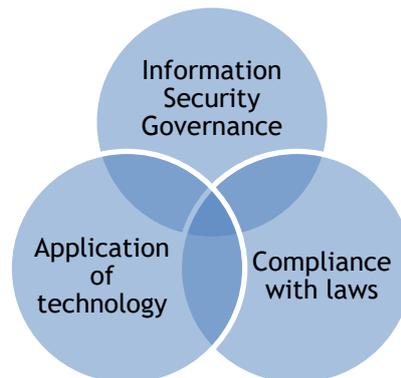
### 13. Information Security Policy

(1) Information security risk management structure

In 2009, the Company formulated the control procedures for information security inspections. In order to improve the overall network security, establish an appropriate management structure, effectively allocate information security responsibilities, implement the implementation of information security policies, and coordinate the implementation of various information security measures, ensure the protection level of the information security system. And on August 5, 2022, the Information Security Promotion Organization (Information Security Team) was established. Chou Chiu-Mei, the vice president of operation, served as the Chief Information Security Officer, responsible for promoting, coordinating, supervising and reviewing information security management matters, and regularly disseminating information announcement of safety precautions and control measures.



(2) Information security policy



Information security policy		
Information Security Governance	Improved on management system Controlling risks and strengthening prevention Build a defense system	Improved on management system continuously, include strengthening the educational training, Establishing information systems security risk management construction, and furthering protection technology.
Compliance with laws	Regular inspection / revise Establish compliant circulate mechanisms	Establish compliant circulate mechanisms. Review and revise internal operating standards regularly to comply with international security standards and laws in overseas regions.
Application of technology	Internal and external data collection Anticipate threats and make decisions	Check on each Dept. for the security monitor regularly. Predict information security risks, and make countermeasures earlier.

Program	Content
Lawful use of the Internet	<ol style="list-style-type: none"> <li>1. Have the right to access the resources provided by the network within the scope of permission.</li> <li>2. It is not allowed to use your login identity and network password for others, and it is forbidden to steal or obtain the identity, account number and password of other legal users in any way to log in and use them.</li> <li>3. It is forbidden to access unauthorized files on the Internet or attempt to obtain access rights, browse pornography during working hours, or possess pornographic or obscene files, and disseminate pornographic text, pictures, images, sounds, etc. on the Internet.</li> <li>4. It is forbidden to intentionally interfere or damage the normal operation of the network system by any means, or to use any equipment or software tool to eavesdrop on the communication on the network.</li> <li>5. Do not arbitrarily remove the anti-virus software on the personal computer. If the user detects a virus intrusion, he should immediately notify the network administrator.</li> <li>6. For emails from unknown sources, there should be an email filtering mechanism. If they are still received, they must be highly sensitive and deleted directly, so as not to open the emails at will and launch malicious execution files, causing damage to the network system.</li> </ol>
Network System Administration	<ol style="list-style-type: none"> <li>1. The network system administrator should be responsible for the formulation and implementation of network security policies and the setting and operation of network management tools to ensure the security and integrity of each system host and data. (Network system administrators need to fill in an internal form to request the consent of the supervisor of authority and responsibility, which is specified in the job description).</li> <li>2. The network system needs to be separated into independent logical network domains, and the development, testing and official operation environments should be separated, and appropriate information security protection control measures should be established for different environments.</li> </ol>
Firewall	<ol style="list-style-type: none"> <li>1. Firewalls should be installed at the outlets connecting the Company network and the external network to control data transmission and resource access. After the firewall is set up, the normality of the firewall should be tested. If there is any deficiency, it should be corrected immediately until the planned goal is achieved.</li> <li>2. Firewall system software should be regularly upgraded to cope with new and unknown network attacks.</li> <li>3. If there is a core information system for external services, an application firewall must be prepared.</li> </ol>
Information system development and maintenance security	<ol style="list-style-type: none"> <li>1. Anti-virus software should be installed on each file server on the network to prevent viruses from spreading on the network. Firewalls cannot effectively defend against viruses or "Trojan horse programs". Therefore, should use computer virus scanning tools to perform virus scanning regularly, and understand the channels through which viruses and malicious execution files may invade, so as to detect them and build defenses mechanism.</li> <li>2. Information and communication system security includes information and communication system development and maintenance requirements specifications, as well as paying attention to security vulnerability notices, repairing high-risk vulnerabilities in real time, and regularly evaluating and handling equipment, system components and database systems.</li> <li>3. Conduct the following information security inspections for the core information system, and complete the repair of system weaknesses: <ol style="list-style-type: none"> <li>(1) Conduct vulnerability scans on a regular basis.</li> <li>(2) Penetration testing on a regular basis.</li> <li>(3) Perform source code scanning security inspection before the system goes online.</li> </ol> </li> </ol>
Education Training and Advocacy	<ol style="list-style-type: none"> <li>1. Supervisors and personnel in charge of information security shall receive professional information security training every year.</li> <li>2. Regularly provide relevant information on information security promotion to all employees.</li> </ol>

### (3) Specific Management Structure

#### Information security unit (information security team) and operation instructions

- Members: 1 Chief Information Security Officer, 1 Information Security Supervisor and 2 Information Security Personnel.
- The information security team holds regular meetings on a quarterly basis, and reports “Information security implementation and risk assessment” to the board of directors and management at least once a year.
- Has joined the “Information Service Industry Association of R.O.C” and “Taiwan Computer Emergency Response Team/Coordination Center”, and regularly reviews and revises internal operating regulations to comply with international information security standards and overseas laws and regulations.
- According to the information security management plan and results, prepare a budget after the annual review, and use it as the deployment of information security protection monitoring mechanism, information security inspection and insurance.

#### Information Security Incident

- In August 2017, we received reports from players that they were unable to log in to the game. Information and R&D personnel checked that the Company's internal network connection was stable, and further discovered suspicious external attacks. The Company was blackmailed and held hostage by hackers, demanding a ransom. The Company immediately initiated relevant as a contingency measure, relevant personnel were on standby for attack and defense 24 hours a day. Seeing that there was no opening to invade, the hackers immediately retreated the next day. This incident was a blocking attack that affected players' games. However, we have strengthened internal testing of information security control, monitoring and management mechanisms, and adjusted the basic environment structure to improve execution and other advanced measures.

#### Reported implementation status to the Audit Committee and Board of Directors on December 20, 2024

- The email opening rate for email anti-virus drills is less than 5%.  
Execution period: May 27, 2024~ May 30, 2024; link click rate (phishing rate) was 1.33%.
- Conduct information security education training once a year, and the training period shall not be less than 1 hour.  
Execution period: February 22, 2024~ February 29, 2024 (to all employees).
- Account authority management inventory (once a year).  
Execution period: December 9, 2024~ December 27, 2024.

### (4) 2024 Implementation Results

In 2024, there were no losses, potential impacts, or countermeasures resulting from major cybersecurity incidents.

## 14. Privacy Protection

### (1) Policy

In accordance with the Personal Data Protection Act, the Company formulated the “Personal Data Protection Management Procedures” to promote and implement personal data protection and management. The policy aims to ensure that our handling and management of personal data adhere to the highest standards, thereby protecting users' privacy rights.

For customer, we emphasize our commitment to “strictly safeguarding customer confidentiality and upholding integrity principles” as a promise to protect customer privacy; therefore, we strictly adhere to the privacy policy with regard to customer data confidentiality.

### (2) Implementation Policies

1. Establish a privacy protection policy: Define the goals and requirements clearly for protecting privacy.
2. Set up a privacy protection organization: Responsible for promoting and implementing privacy protection tasks.
3. Conduct privacy risk assessments: Identify and assess privacy protection risks.
4. Develop privacy management measures: Implement appropriate safeguards against privacy risks.
5. Conduct privacy protection education and training: Enhance employees' awareness of

privacy protection.

6. Conduct regular privacy audits: Assess the effectiveness of privacy management.

(3) 2024 Implementation Results

In 2024, there were no incidents involving infringement of customer privacy or loss of customer data, nor any complaints or penalties from external or regulatory bodies related to privacy rights.

## 15. Customer Service and Product Responsibility

### (1) Customer Service

We provide 24-hour online services via text customer support, issue reporting, and AI-assisted service channels to enhance convenience for our customers. We attentively listen to user needs and strive for diverse game content. The service team has handled over 100,000 requests annually, with most resolved during the initial response. The customer service center systematically collects and analyzes issues through daily, weekly, monthly, quarterly, and annual reports. Special or high-volume issues are reviewed, and proposals are submitted to the operations team for assessment, aiming to reduce repeated complaints and ensure quick resolutions, with customer satisfaction as the top priority.

### (2) Product Quality and Lifecycle

To ensure safe transactions for game users, a whitelist system is implemented to block users suspected of abnormal or fraudulent activity. A full range of online payment options is offered, including credit card, telecom micro-payments, convenience store collection, and ATM, to ensure user convenience and accuracy of transaction records. The Company's main business is game software development and operation. Since no physical goods requiring raw materials or packaging are produced, there is no product lifecycle impact nor concerns related to energy use reduction, product disposal, e-waste, or food safety.

### (3) Product Responsibility

As a game software developer and operator, we aim to ensure each game helps achieve mental balance and relieve stress.

### (4) Customer Health and Safety

#### 1. Moderate and Reasonable Spending

With diversified leisure and entertainment options available, more users are seeking better online experiences, benefiting businesses given the convenience of electronic and online payments. However, impulsive spending has affected some users' quality of life and families. To address this, the Company has imposed spending limits, and all games are free-to-play without in-game charges. As a result, many users enjoy the games with no cost. To promote reasonable spending and prevent addiction, we continuously invest in manpower and technology. Reminders are posted on the official website to prevent over-consumption, and return/exchange policies based on standard contracts are also detailed online to protect consumer rights. In 2024, there were no violations of health and safety regulations for products and services, no non-compliance events related to product/service information and labeling laws, and no marketing communication regulation violations.



## 2. Cybercrime Prevention

With the growth of the internet, cyber-related crimes involving online games—such as fraud or account theft—have become pressing concerns. To protect our customers, we provide 24/7 AI and text-based support for real-time assistance. Upon receiving dispute cases, supporting documents are re-examined, and relevant procedures are triggered to safeguard user rights. Offender data is logged and made available for law enforcement review. In addition, using data from electronic records, we've built a big data platform with alert conditions to detect suspicious behavior and halt transactions immediately to prevent harm to players. Our staff liaise with police agencies upon document requests, providing electronic records and explanations of game-specific terms. We continue to cooperate with law enforcement to ensure cybercriminals have nowhere to hide.



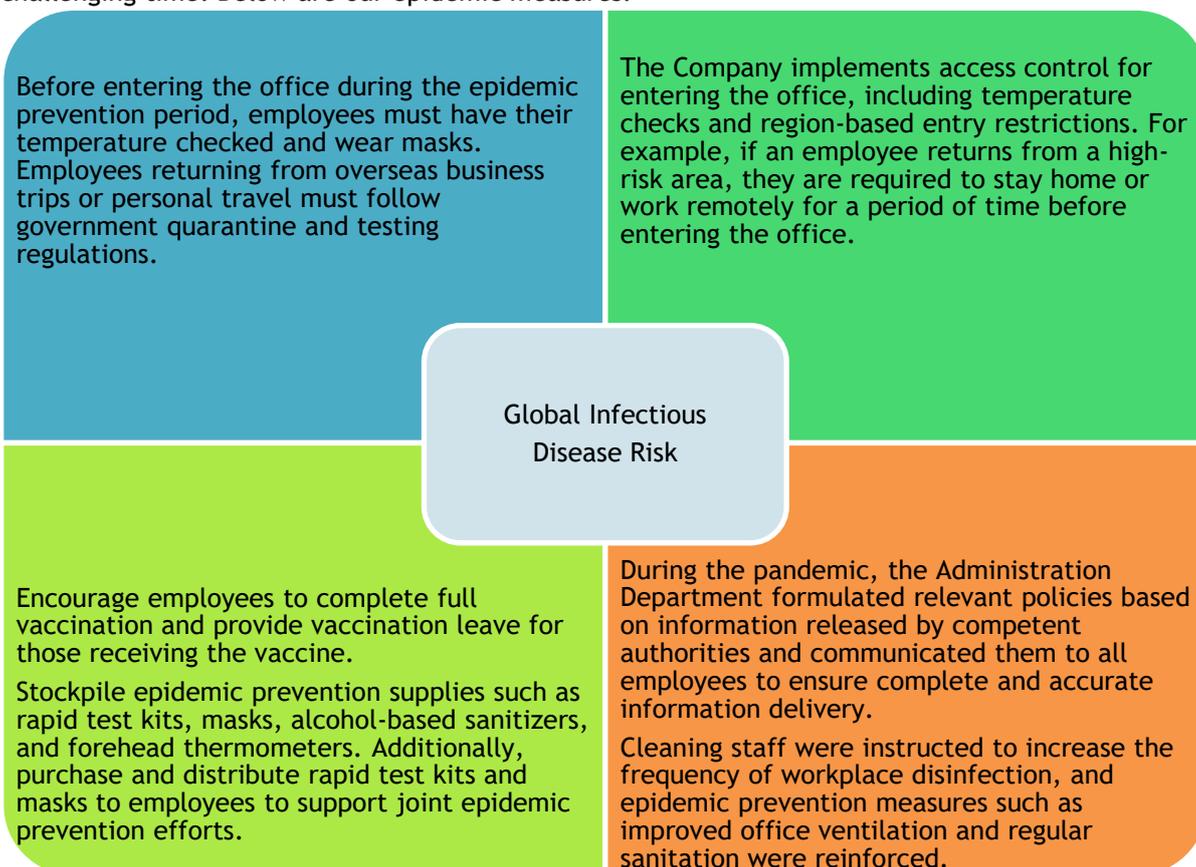
## 16. Supplier Management

The Company values the critical role of the supply chain in sustainable development. We have established an “Operating Procedure for Suppliers Management” and “Sustainable Development Best Practice Principles” for managing and evaluating supplier behavior, giving preference to suppliers committed to corporate sustainability. We ensure all partners comply with environmental, labor, and human rights standards. A robust supply chain management mechanism has been built in collaboration with suppliers toward a sustainable future. Sustainability-related clauses are included directly in procurement or outsourcing contracts, specifying that suppliers must value environmental protection, comply with the UN Universal Declaration of Human Rights, ensure workplace safety, and follow local labor laws. Our regional procurement information is as follows:

2024	Amount (in thousand NT dollars)	Percentage
United States	273,042	50%
China	220,629	41%
Taiwan	46,654	9%
Total	540,325	100%

## 17. Global Infectious Disease Risk

During COVID-19, the Company established an epidemic prevention response team led by the Vice President of Operation. When the domestic pandemic worsened, we implemented all epidemic prevention measures in accordance with the Central Epidemic Command Center to ensure employee health. This was also to show appreciation for our staff’s dedication in such a challenging time. Below are our epidemic measures.



## IV. Employee Rights and Development

### 1. Human Rights Commitment and Labor Policy

We regard our employees as the greatest asset, adopting a diverse hiring policy, fair compensation, complete welfare systems, and safe working environments to ensure maximum employee rights and benefits. We also encourage open communication between labor and management, establishing effective channels to maintain workplace harmony for a positive cycle.

The Company emphasizes the protection of human rights and voluntarily follows international human rights standards. We prohibit child labor and forced labor, assist employees in maintaining their physical and mental well-being, and ensure a balance between work and life. We also value gender equality by offering a diverse work environment and talent utilization policies. Benefits such as menstrual leave, family care leave, and breastfeeding rooms are provided to create a more friendly work environment for female employees.

#### Non-Discrimination

In recruitment, hiring, promotion, training, performance evaluation, termination, etc., all decisions are based on individual ability and performance, regardless of gender, sexual orientation, or differences in appearance. Sexual harassment, gender-based violence, or discriminatory behaviors are strictly prohibited.

#### Healthy Workplace Environment

Help employees maintain health and work-life balance through health checkups, legal compliance, and preventive and wellness programs to ensure a safe, healthy workplace.

#### Smooth Labor Communication

Establish a positive and communicative work atmosphere to allow employees and the Company to grow together through effective two-way communication. Employees are encouraged to express their opinions and participate in discussions on employment conditions and benefits to ensure rights and interests are respected. This also helps build harmonious labor-management relationships.

#### Reasonable Working Hours

Work hours and overtime are arranged in accordance with labor laws, and pay attention to attendance records.

#### Elimination of Workplace Harassment and Strengthening Gender Equality Rights

Prevent workplace sexual harassment and protect human rights. Ensure all employees understand the policy and procedures for preventing and handling such harassment. Promote a gender-friendly work environment where employees can report issues without fear of retaliation. Investigations are conducted with confidentiality and impartiality.

#### Privacy Protection

Protect the privacy and personal data of all stakeholders, and comply with relevant regulations and protective measures.

#### Employment Policy

Adhere to the principles of fairness, justice, and transparency in recruitment and employment. Do not discriminate based on gender, age, race, social class, language, thought, religion, party affiliation, birthplace, appearance, facial features, disability, or past union membership. Provide equal employment opportunities to ensure a diverse and inclusive workforce. Offer appropriate accommodations and assistance for those in need.

## 2. Employee Structure

The Company complies with labor laws to hire employees, using open recruitment channels and selecting suitable candidates for relevant positions to employ potential talents that meet the Company's development needs. In addition, we have never hired child labor and strictly prohibit any form of forced labor and dangerous work. All employees, regardless of gender, age, class, or race, enjoy equal development opportunities. To continuously improve employee competencies and provide diverse development opportunities, the Company and its subsidiaries have established performance evaluation and appraisal methods to assess how well employees apply training to work. When department transfers are required due to operational needs, the original Head, the new Head, and HR discuss all possibilities with the employee in advance. After reaching consensus with the employee, the adjustment is made with proper support measures, and timely assistance is provided as needed.

(1) Number of male and female employees over the two years

We uphold diversity and inclusion, strictly follow government regulations, do not use child labor, and do not discriminate for any reason. We are committed to building a friendly workplace where everyone is treated equally regardless of age, gender, culture, religion, race, education, nationality, political party, beliefs, personality, or appearance. We closely integrate performance evaluation with employee development. In addition to having a complete salary and promotion system, we conduct annual performance assessments and value employees' career development. New employees are assessed after three months, and all employees are assessed annually regarding job performance and career needs. Assessment results are linked to HR operations such as salary adjustments, promotions, and transfers, to support internal talent and HR development.

In addition, the Company eliminates discriminatory hiring practices, offers equal starting salaries for male and female employees, and has seen an annual increase in the proportion of female Heads. The Company actively promotes women's labor rights and the elimination of employment-related discrimination.

We have established a grievance procedure for handling such incidents, providing a work environment without sexual harassment. There were no complaints reported in 2024.

The table below shows the number of new hires and resignations over the past two years, as well as the percentage of employees receiving regular performance and career development evaluations.

2023	New Hires	Resignations	Year-end Headcount	Head Level	%	Non-Head Level	%
Male	15	78	191	6	2%	185	56%
Female	8	59	137	5	1%	132	41%
Total	23	137	328	11	3%	317	97%

2024	New Hires	Resignations	Year-end Headcount	Head Level	%	Non-Head Level	%
Male	26	40	177	6	2%	171	57%
Female	15	30	122	5	2%	117	39%
Total	41	70	299	11	4%	288	96%

(2) Number of persons with disabilities employed in 2024

**Annual number of employees: 299**

Legally required number of persons with disabilities to be hired: 2 persons

Actual number of persons with disabilities hired by the company: 1 person

(The individual is severely disabled and therefore counted as 2 persons. Hence, by the end of 2024, the Company meets the recommended hiring requirement for persons with disabilities.)

(3) Employee Nationality Analysis in 2024

**Annual number of employees: 299**

Non-local employees: 3 persons / Local employees: 296 persons

Non-local senior Heads: 0 persons / Local senior Heads: 11 persons

(4) A. Employment status and composition over the two years

Year		2023	2024
Number of employees	Sales Department	61	59
	Administrative Department	33	31
	R&D Department	234	209
	Total	328	299
Average Age		34.98	35.78
Average Years of Service		8.52	9.2
Educational Background Ratio (%)	Doctorate	0%	0%
	Master's	9.15%	10.03%
	College Diploma	82.62%	79.60%
	High School	8.23%	10.37%
	Below High School	0%	0%

B. Age Distribution of New Hires and Resignations

	Ages 21-30	Ages 31-40	Ages 41-50	Ages 51-60	Total
New Hires	29	11	1	0	41
Resignations	32	30	8	0	70
End-of-Year	64	169	60	6	299

(5) Operational sites or suppliers potentially facing risks to freedom of association and collective bargaining

Upholding the principle of compassionate management, we remain attentive to and value human rights issues, issuing relevant statements. In response to the government's latest labor law updates, we promptly reviewed and revised rules on leave, working hours, wages, etc., ensuring that all employees work with peace of mind and receive full protections. We strive to build a friendly workplace. The Company continues to advocate for core issues such as the "Statement Against Sexual Harassment and the Statement Against Workplace Violence". Quarterly labor-management meetings are held in accordance with the law, facilitating effective communication between labor and management to promote harmony. Employee opinion channels are also established to safeguard employee rights.

(6) Operational sites and suppliers with significant risks of forced or compulsory labor incidents

We are committed to protecting employee human rights and regard employees as important assets. We strictly comply with labor laws, prioritize hiring local workers, do not hire child labor, and do not force employees to work under any circumstances or practice any form of improper discrimination. Moving forward, we will continue referencing international human rights conventions such as those of the International Labour Organization and plan to incorporate topics like human rights, anti-discrimination, and inclusivity into corporate considerations to fulfill our responsibility to protect human rights and promote ESG.

### 3. Talent Development

The Company is committed to creating a diverse and equal employment environment, protecting the job rights of various groups, and ensuring each employee can express their uniqueness and individuality. We actively nurture gaming manpower and talent pools and continuously provide suitable job openings to build an inclusive and friendly workplace. We continue to care for and enhance employee welfare, pursue optimal occupational safety and health management, and fulfill corporate social responsibility by promoting community-related initiatives in environmental protection, cultural education, and local development.

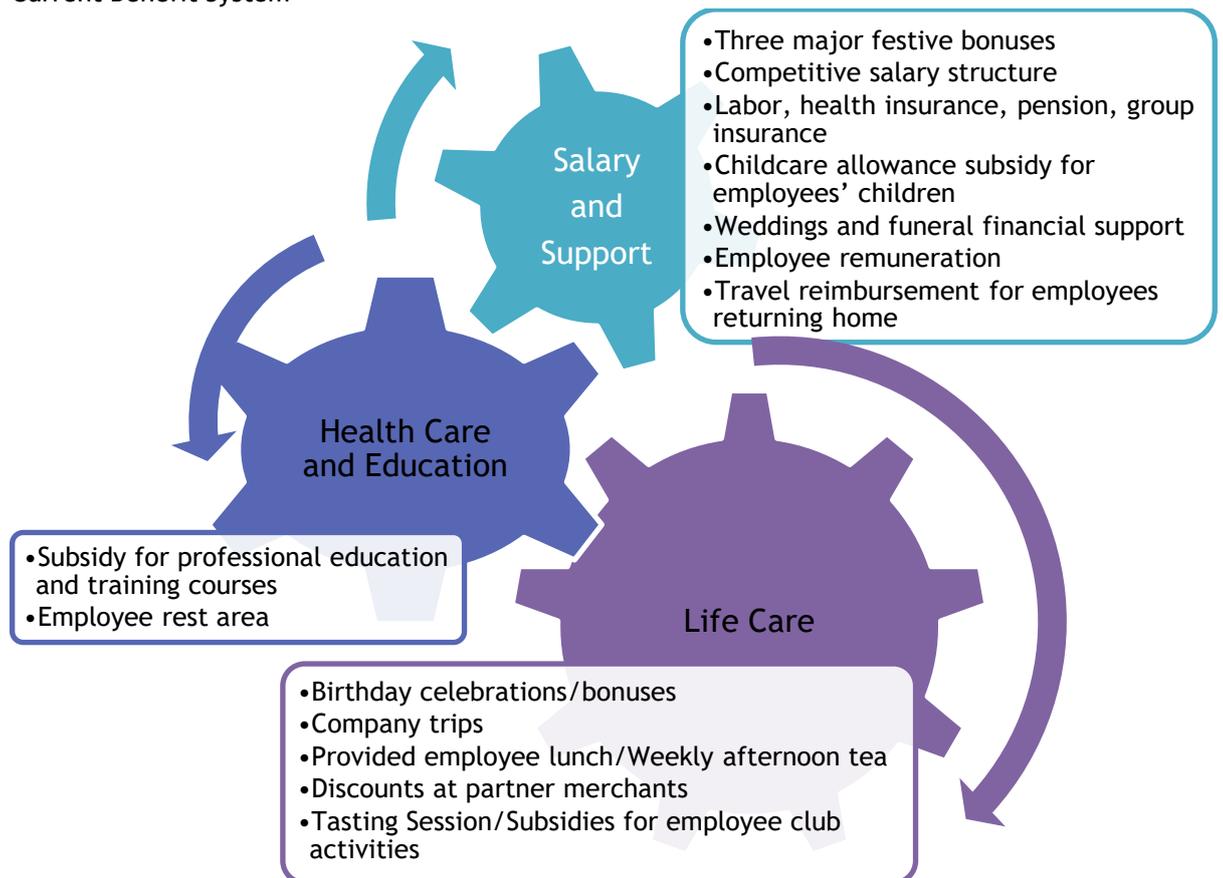
#### 4. Employee Compensation and Benefits

Talent is our company’s most important asset. The base salary of new employees does not vary due to gender, age, race, religion, political stance, marital status, or other factors. All employee base salaries are above the legal minimum wage. We actively align with government policies on compensation structures and adjust salaries and bonuses annually based on performance appraisals to incentivize workforce differentiation. A comprehensive compensation, incentive, and retention system is in place, providing remuneration and benefits in line with market standards to attract and retain top talent so every employee can work securely and excel at their job.

Our total compensation includes monthly salary, three major festival bonuses, and employee stock warrants, issued based on business performance and employee evaluation, including contribution and development potential. The principles follow labor regulations and base salary decisions on company operational goals, employee performance, contributions, and potential, with salary adjustments accordingly.

Full-time employees not holding Head positions	2023			2024		
	Amount (in thousands)	Number of People	Average (in thousands)	Amount (in thousands)	Number of People	Average (in thousands)
Male	190,722	224	851	168,435	178	946
Female	120,274	163	738	95,641	119	804
Male : Female	1.59:1	1.37:1	1.15:1	1.76:1	1.50:1	1.18:1
Average Salary			841			930
Median			743			837

##### ■ Current Benefit System





Picture from Christmas party

In addition, to promote gender equality, policies regarding menstrual leave, maternity (prenatal) leave, paternity (prenatal) leave, prenatal rest leave, or family care leave have been established. Before a child reaches the age of 3, employees may also apply for parental leave without pay. In 2024, the total number of employees who applied for parental leave without pay was 2.



## 5. Minimum Notice Period for Operational Changes

Labor-management meetings are held quarterly to jointly negotiate matters concerning employee rights. In the event of significant operational changes that affect employee interests, the Company will communicate and implement appropriate countermeasures through department or labor-management communication meetings. In accordance with the Labor Standards Act, employees are to be informed within the minimum notice period based on seniority – at least 10 days in advance. Related regulations are announced in the work rules.

## 6. Occupational Safety and Health Management

The Company is a game R&D company engaged in game software development. We have currently established an occupational safety and health management unit in compliance with current regulations, and have appointed one Type A occupational safety and health business supervisor and one additional occupational safety and health manager to promote the company's occupational safety and health policies and maintain the operation of the occupational safety and health management system. Each department's subordinate units will also be assigned occupational safety and health personnel according to the needs of the work.

Regarding worker participation, consultation, and communication in occupational safety and health, our Occupational Safety and Health Committee meets at least once every quarter to handle suggestions, coordination, review, and assessment matters in accordance with the law. The planned workplace safety measures include the following:

- (1) Occupational Health Services and Workplace Health Promotion
  1. Office areas and restrooms are cleaned daily in coordination with building services to maintain a clean and comfortable work environment.
  2. Outsourced cleaning services conduct regular weekly cleaning to maintain office cleanliness.
  3. The work environment meets safety inspection standards and is located in a compliant office building equipped with a fire protection system according to fire codes, with annual fire drills conducted in cooperation with fire authorities.
  4. Water dispenser filters in the pantry are changed quarterly. Water towers are cleaned in coordination with building management to ensure drinking water quality.
  5. Annual air-conditioning system maintenance is conducted, along with system upgrades in cooperation with the building management, to ensure air quality in the workplace.
  6. In accordance with Article 12 of the Occupational Safety and Health Act, workplace environmental monitoring is conducted to ensure CO2 levels in the workplace remain within legal exposure limits.
  7. New employees are required to provide a health exam report upon onboarding. The Company also organizes an annual health checkup to care for employee well-being.
  8. Quarterly on-site services by occupational physicians are arranged 4 times per year to check for potential occupational injuries. Occupational health nurses also provide health consultations to employees. No occupational casualties or diseases occurred in 2024.



- (2) Hazard Identification, Risk Assessment, and Incident Investigation
  - A. Security personnel are deployed in the office building, and 24-hour surveillance and access control systems are installed to filter entry and ensure a safe work environment.
  - B. Access control operations are performed in cooperation with building management, and regular floor patrols are conducted.
  - C. Physicians make regular on-site visits to provide occupational safety and health protection for employees.
  - D. Employees are regularly sent to external organizations for safety training, and learnings are shared internally to enhance employees' self-safety awareness and prevent emergencies.
  - E. In addition to mandatory labor and national health insurance, the Company enters into group insurance agreements and provides occupational safety and health insurance, ensuring compensation for accidents, death, or disability during work duties.

(3) Occupational Safety and Health Worker Training

Regular training on general OSH and emergency care (including on-the-job training) is conducted to build and strengthen employees' OSH awareness and enforce workplace safety during duty. In 2024, OSH personnel participated in fire safety drills organized by the building committee. Similar activities will continue in the future.

(4) Coverage Statistics of the Occupational Safety and Health Management System

2024 Occupational Safety and Health Management System Coverage Statistics	
Total Number of Employees Throughout the Year	369
Number of Workers (Non-Company Employees)	0
Number of Employees and Workers (Non-Employees) Covered by the Occupational Safety and Health Management System	369
Percentage of Employees and Workers (Non-Employees) Covered by the System	100%
Number of Employees and Workers (Non-Employees) Audited Internally for the System	369
Percentage of Employees and Workers (Non-Employees) Audited Internally for the System	100%
Number of Employees and Workers (Non-Employees) Audited or Certified by External Organizations for the System	-
Percentage of Employees and Workers (Non-Employees) Audited or Certified by External Organizations for the System	-

(5) Our OSH unit issued 4 awareness emails in 2024

Date	Email Subject
2024.01.23	[Health Info] COVID XBB Vaccine Now Available
2024.04.23	Earthquake Disaster Prevention Information
2024.07.23	[Health Info] Lung Adenocarcinoma Prevention
2024.10.22	[Health Info] COVID & Flu Vaccines Now Available

(6) 2024 Occupational Accident Status

No occupational accidents occurred in 2024, and no complaints or penalties from external or regulatory bodies related to occupational incidents were reported.

## 7. Employee Insurance Protection

In addition to statutory labor and national health insurance coverage, employees enjoy rights to insurance benefits according to relevant laws. The company ensures employees receive proper care during employment through coverage for childbirth, injury, disability, retirement, or death under the "Labor Insurance Act", "Employment Insurance Act", and "National Health Insurance Act". It also signs "group accident insurance policies" with insurance companies to cover costs arising from illness, accidents, or death.

## 8. Employee Skills Enhancement and Transition Assistance Program

The talent is the most valuable asset of the Company. Outstanding human resources are key to continuous innovation and sustainable operations. In addition to assigning work based on new hires' expertise and development paths, the company plans learning programs. To enhance employees' professional capabilities, a variety of training courses and development plans are offered. In-service training, workshops, seminars, and related events are actively organized. Employees are encouraged to learn independently to continue developing their skills and unleash potential, thereby enhancing the Company's industry competitiveness.

Unit: NTD thousand/hour

Item	Number of trainee	Expenditure	Training Hours
General employees' training	324	11	455.0
Competency training	66	64	252.5
Management training	13	45	209.5
Total	403	120	917.0

General employee training mainly includes new employee orientation and annual information security protection courses, with a 100% participation rate. Additionally, the Company has not yet planned pre-retirement programs or retraining for retiring employees, thus no such disclosure is applicable.

## 9. Pension System Planning

The Company has a comprehensive pension system. Through adequate pension funding, it ensures employees have no concerns about the future. For employees under the old pension scheme, the Company follows the Labor Standards Act to establish a retirement plan. An actuary is commissioned to calculate the provision, and 2% of the total monthly salary is set aside and deposited into a designated account at the Bank of Taiwan. Pension payments follow the rules established in the labor retirement plan. For employees who choose or are eligible for the new scheme, the company contributes 6% of their monthly wage to individual pension accounts in accordance with the Labor Pension Act.

### ■ 2024 Contribution Overview

Plans	Old	New	Pension System
Source of Law	Labor Standards Act	Labor Pension Act	Applicable Legal Sources
Contribution Type	The contribution rate will be 2% of employees' monthly salaries, contribute to the the Taiwan Bank account of the company.	The contribution rate will be 6% by the insurance rate, contribute to the account in Bureau of Labor Insurance by person	Method of Contribution
Contribution Amount	NTD 36 thousand	NTD 13,333 thousand	Contribution Amount
Pension System	Old Scheme	New Scheme	Pension System

## 10. Human Rights Policy

The Company strictly abides by the laws of Taiwan and the jurisdictions where its gaming products operate. It supports and voluntarily adheres to the "Universal Declaration of Human Rights", "ILO Core Labor Standards", the "UN Global Compact", and the "UN Guiding Principles on Business and Human Rights". It treats and respects current employees, contractors, part-timers, and interns with dignity and strengthens human rights awareness among employees and stakeholders.

The Company also hires people with disabilities in accordance with the law and regularly conducts risk assessments to identify, prevent, and mitigate impacts related to human rights issues.

## V. Environmental Sustainability and Social Responsibility

The World Economic Forum’s “2023 Global Risks Report”, released in January 2023, shows that environmental and social crises rank as 6 of the top 10 global risks over the next decade. In response to the challenges of climate change and multidimensional crises, companies must enhance risk awareness and comprehensively strengthen risk management capabilities. Only through proactive understanding and the development of appropriate control mechanisms can businesses effectively adapt and innovate in operations.

### 1. Supporting Sustainability Initiatives

The Company supports the 17 Sustainable Development Goals (SDGs) proposed by the UN in 2015. Adhering to the concepts of environmental protection and sustainable development, it manages energy use and monitors greenhouse gas emissions. The Company also formulates pollution prevention and environmental protection strategies to fulfill corporate responsibilities and reduce environmental impact.

- (1) Comply with government regulations on environmental protection, health, and safety, while striving to meet national environmental, health, and safety standards

The main business activities of the Company include game innovation and development, providing online gaming services. Products involve virtual game credits and in-app purchases. Most of the energy consumption is centered in office computer systems.

The Company actively supports government environmental policies focused on circular economy, clean air, water quality improvement, and land care. It has ceased producing physical products for many years, and widely promotes e-invoicing for its large user base to reduce paper usage, conserving energy and reducing carbon. The Company remains attentive to changes in domestic and international regulations and self-regulates to align with future industry trends, fulfilling its responsibility in environmental protection.

- (2) Value energy resources, implement waste reduction measures, reduce and prevent pollution, and protect Earth's ecological environment

As an information service company, the Company assigns personnel to maintain office cleanliness and routinely promotes and executes waste categorization and recycling strategies, committing to resource conservation and environmental protection.



- (3) Create and maintain a safe, hygienic, and comfortable work environment to promote employee health

The Company strictly adheres to all regulatory requirements, promotes occupational safety and health culture, and manages operation-related risks to establish a safe work environment. Since its founding, the company has had no violations of environmental laws or received fines or penalties. It is committed to improving resource efficiency and enhancing energy-saving and carbon reduction outcomes, contributing to ecological sustainability.

- (4) Enhance employee safety and prevent illnesses and injuries

In recent years, the ongoing impact of the COVID-19 pandemic has disrupted global industries and economies. The post-pandemic social and economic environment remains uncertain due to emerging virus strains. Unexpected diseases and risks may become the 'new normal.' The shift from in-person to remote work has drastically changed operations. The Company continues to implement pandemic prevention measures and will adjust policies according to government directives. It holds regular pandemic prevention and occupational safety meetings to safeguard employee health and safety, maintaining R&D team functionality. The Company prioritizes employee health by enforcing health management, occupational disease prevention, and promoting physical and mental well-being. These actions aim to balance pandemic prevention with operations, mitigating and responding to risks while protecting employees from pandemic impacts.

- (5) Environmental safety and hygiene education, continuous improvement of environmental management

Besides providing employee training programs to support sustainable environmental development, the Company also requires suppliers, contractors, and outsourcing partners to pay attention to environmental impact management throughout production, transportation, and service processes. It strives to create sustainable corporate value across the supply chain. Through its efforts and participation, the Company aims to make a meaningful impact on society and the environment.

## 2. Environmental Protection and Energy-saving Measures

- (1) Greenhouse Gas Emissions

The Company's electricity is supplied by the Taiwan Power Company and water from the Taiwan Water Corporation. These are used in offices for employee daily use, air conditioning, and cleaning. All wastewater is discharged through the building's sewage system and does not significantly affect water sources.

	2023	2024
Direct Greenhouse Gas Emissions (Scope 1) (tons CO <sub>2</sub> e)	0	0
Energy Indirect (Scope 2) (tons CO <sub>2</sub> e)	519.47	336.59
Other Indirect Emissions (Scope 3) (tons CO <sub>2</sub> e)	Not surveyed	Not surveyed
Intensity (tons CO <sub>2</sub> e / million TWD)	0.32	0.21

- (2) Energy Conservation Management

- A. Replaced energy-saving lighting, promoted and practiced turning off lights when leaving office areas and meeting rooms to reduce unnecessary electricity use.
- B. Internal announcements are made via email; unnecessary meetings are reduced or replaced with video conferencing. Meeting materials are projected instead of printed.
- C. Used multifunction devices with energy-saving and environmental certifications; used PEFC-certified paper. Internal documents are printed on used scrap paper as much as possible to reduce paper consumption.
- D. Promoted turning off lights, one-hour light-off during lunch hour on workdays, and shutting down computers after work to change daily habits and reduce energy waste.
- E. Encouraged staff to use reusable utensils to reduce disposable ones and lighten the burden on the planet.

- (3) Waste Management and Resource Recycling

The Company operates in the information services industry without manufacturing plants or packaging reuse activities. Its main product is virtual games, so no hazardous waste is generated. Waste is mainly from daily employee activities and is handled by licensed contractors. In 2024, the total amount of non-hazardous waste was 3 metric tons, all processed by government-certified firms. We actively promote recycling and reuse to minimize environmental impact and pollution risks. The Company continuously monitors waste management and implements office waste reduction and recycling measures to fulfill its corporate environmental responsibility.

Note: The Company's main product is online games, with no actual raw materials or production processes involved, so waste only stems from daily office operations with minimal environmental impact. Therefore, it is not considered material and does not require total waste disclosure. From 2024, this data has been disclosed to enhance sustainable development goals.

- A. Obsolete computers, electronics, servers, and office furniture are dismantled for usable parts as backups or sold to employees under conditions where no confidential information is affected. Usable items are also donated to organizations for reuse.

No.	Unit	Donated Items
01	Tunshan Elementary School, Tamsui District, New Taipei City	Computers*16 + Drawing Tablets*25
02	Southern District Children's Home, Ministry of Health and Welfare	Drawing Tablets*5

- B. Household and general office waste is handled by qualified contractors. Employees are encouraged to perform mandatory waste sorting to improve recycling effectiveness.

(4) Carbon Reduction Management

- A. Established and used video conferencing equipment to reduce cross-district meetings and domestic/international travel carbon emissions.  
 B. Smoking is prohibited in all office and building areas to reduce air pollution.  
 C. Employees are encouraged to commute with public transportation to reduce carbon emissions in daily life.

(5) Water Resource Management

Being a low-carbon industry, the Company does not require industrial water, using only general office water. Therefore, water intake equals discharge. According to WRI's Aqueduct Water Risk Atlas, our Taiwan site does not extract water from high-stress areas.

- A. Water Intake: Data covers the entire group, which has only one business site in Xinyi District, Taipei City, mainly for office and employee daily use.

Unit: kilograms

Water Source	Water Quality Indicator	2023	2024
Third-party water (Xindian River)	Fresh tap water	5,637	3,357

- B. Water Discharge: Since the Company is a low-carbon industry with no industrial water need, only general office water is used, resulting in zero discharge.

- C. Water Consumption

Unit: kilograms

Item	2023	2024
Water Intake	5,637	3,357
Water Discharge	0	0
Water Consumption	5,637	3,357

(6) Protect the Earth, Save the Environment

The Company develops and operates game software. Offices are rented and not located in protected areas; no pollution harmful to biodiversity is produced during the development process. Recently, beach cleanup events have been organized for staff to not only remove waste but also reflect on their lifestyles and promote awareness of the marine ecosystem.



### 3. Climate Risk Governance

To align with TCFD, though the Company is not located in nature reserves or causes impact on biodiversity, and its operations do not directly produce harmful pollutants, nor consume vast natural resources—only electricity for devices and water for staff—the Company still values energy use and environmental impact. Despite limited savings efficiency, in the face of global warming, climate change, and water scarcity, we commit to managing greenhouse gas emissions, plan energy-saving measures, and contribute however small to reduce emissions and fulfill our corporate responsibility to the Earth.

#### (1) Governance

The Company is led by the Chairman (concurrently the President) and Vice Presidents, who supervise and formulate CSR and sustainability strategies and goals. Department Heads participate according to their functions and assist in sustainability and climate governance project execution. These efforts are integrated into operations and reported regularly to the Chairman and executive team. The Head of Corporate Governance also reports GHG inventory progress quarterly to the Board.

#### (2) Climate Risk Assessment and Response

The Company identifies climate change as a major risk in sustainable operations and manages it through mitigation and adaptation perspectives. The Company actively assesses risks, builds adaptive capacity, and explores opportunities from climate change, continuously developing green and energy-saving products and solutions, and integrates energy management into core business strategies.

Risk Type	Climate Risk Items	Risk Category	
Transition Risk	Policy and Regulatory Risk (Short to Medium Term)	1. International Industry Standards	L
		2. Uncertainty in Regulations and Policies	L
		3. Carbon Tax and Related Regulations	L
		4. Requirements to Reduce Indirect Greenhouse Gas Emissions	L
		5. Mandatory Regulations on Products and Services	L
	Technology Risk (Short to Medium Term)	6. Impact on Products and Services Caused by Extreme Environment	M
		7. Cost of Transitioning to Carbon Neutrality	M
	Market Risk (Short, medium, Long Term)	8. Increased Production Costs Reducing Profit	H
		9. Lack of Climate Contribution Affects ESG Rating and Investor/Bank Willingness	M
	Reputation Risk (Short, medium, Long Term)	10. Industry Stigmatization	L
		11. Affecting the Company image due to negative news of climate change.	L
Physical Risk	Immediacy Physical risk (Short, medium, long term)	12. Increased severity of extreme weather events	H
	Long-term Physical risk (Short, medium, long term)	13. Changes in rainfall patterns and drastic changes in weather patterns	M
		14. Increase in average temperature	M
		15. Rise in average sea level	L

Risk items	Climate risks and impacts	Response policies
Policies and Regulatory risk	Regulatory risks are relatively easier to manage compared to other risks. Game products are not directly regulated, but if regulated, could lead to increased operating and management costs.	The Company pays close attention to domestic and international regulations and agreements related to greenhouse gas emissions. Observations show these regulations are becoming increasingly stringent. In addition to requiring periodic disclosure of emissions, they also mandate restrictions or annual reductions. As the Company belongs to the game software industry and does not have direct greenhouse gas emissions, there is currently no direct risk from climate change-related regulations.
Technology risk	If production costs are too high, it will inevitably affect product quality, commercialization progress, and overall costs.	The increase in costs caused by global warming's impact on the operational environment has been mitigated by measures such as commercial fire insurance, periodic maintenance of fire safety and power backup systems, to reduce the impact of unpredictable risks and maintain normal operations.
Market risk	If consumer demand for low-carbon products increases, it may lead to delayed product launches, reduced profits, or early termination.	Actively implement various environmental protection and energy-saving measures, and obtain various environmental certifications.
Reputation risk	Since the Company's products or services are not high carbon emitters, the reputation risk related to climate change is relatively low.	Cooperate with the group's environmental management and energy audits to implement emission reduction policies and energy-saving/carbon-reduction plans.
Physical risk	Through internal discussions, inventories, and assessments, we identified extreme weather events (including typhoons, heavy rain, and drought) that may impact operations. Based on past experiences of weather-related expenses, we estimate that typhoons may cause flooding and blackouts, and affect commuting of on-duty staff.	To maintain normal operations, the Company continuously monitors potential risks and protects employee safety.

#### 4. Energy-saving Performance

To support environmental trends, we stopped issuing physical product packages, instead offering games via online downloads and allowing point top-ups through distributors, thus reducing packaging production and resource consumption. We regularly review electricity usage, explore methods to improve efficiency and install power regeneration devices, and gradually purchase green energy to reduce carbon emissions. We also track CO2 emissions from energy usage and continue progressing toward a greener environment as part of our corporate responsibility.

General waste generated daily is cleared by qualified outsourced contractors. Waste reduction policies are promoted gradually, such as double-sided printing or reuse of blank pages.

For a long time, the company has committed to waste reduction by promoting awareness among all staff and strengthening production waste management. We display waste classification notices in offices and promote proper sorting as part of daily management practices.

## 5. Social Responsibility

As a member of society, the Company has provided consumers with quality products and services while aiming to contribute to society. We cooperate with government campaigns to prevent juvenile delinquency, express gratitude to players through actions, and continue using our corporate influence to inject positive energy and urge the public to participate in charity, creating a shared and happy community.

In addition, the Company is dedicated to giving back to society. We have supported various domestic sports initiatives, aiming to foster local talent and boost Taiwan's sports development.



## Appendix I: GRI Standards Index

Statement of Use	Reported in accordance with the GRI Standards for the period from January 1, 2024 to December 31, 2024.
GRI version used	GRI 1: Foundation 2021
GRI sector standards application	GRI sector standards not applicable

### GRI 2: General Disclosures 2021

#### ■ Organization and reporting practices

Disclosure items	Corresponding sections	Page number
2-1 Organizational details	I. Company organization and operations	4
2-2 Entities included in the organization's sustainability reporting	About this report	1
2-3 Reporting period, frequency, and contact point	About this report	1
2-4 Restatements of information	About this report	1
2-5 External assurance	About this report	1

#### ■ Activities and workers

Disclosure items	Corresponding sections	Page number
2-6 Activities, value chain, and other business relationships	I. Company organization and operations	3
2-7 Employees	IV. Employee rights and development	52
2-8 Workers who are not employees	IV. Employee rights and development	52

#### ■ Governance

Disclosure items	Corresponding sections	Page number
2-9 Governance structure and composition	III. Sustainable governance	21
2-10 Nomination and selection of the highest governance body	III. Sustainable governance	29
2-11 Chair of the highest governance body	III. Sustainable governance	29
2-12 Role of the highest governance body in overseeing impact management	III. Sustainable governance	30
2-13 Delegation of responsibility for managing impacts	III. Sustainable governance	30
2-14 Role of the highest governance body in sustainability reporting	III. Sustainable governance	30
2-15 Conflicts of interest	III. Sustainable governance	31
2-16 Communication of critical concerns	III. Sustainable governance	38
2-17 Collective knowledge of the highest governance body	III. Sustainable governance	29
2-18 Evaluation of the performance of the highest governance body	III. Sustainable governance	33
2-19 Remuneration policies	III. Sustainable governance	40
2-20 Process to determine remuneration	III. Sustainable governance	40
2-21 Annual total compensation ratio	IV. Employee rights and development	55

#### ■ Strategy, policies, and practices

Disclosure items	Corresponding sections	Page number
2-22 Statement on sustainable development strategy	Chairman's message	2
2-23 Policy commitments	III. Sustainable governance	25
2-24 Embedding policy commitments	III. Sustainable governance	25
2-25 Processes to remediate negative impacts	III. Sustainable governance	41
2-26 Mechanisms for seeking advice and raising concerns	III. Sustainable governance	25
2-27 Compliance with laws and regulations	III. Sustainable governance	43

2-28 Membership of associations	I. Company organization and operations	5
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■ Stakeholder engagement

Disclosure items	Corresponding sections	Page number
2-29 Approach to stakeholder engagement	II. Stakeholder identification and communication	19
2-30 Collective bargaining agreements	IV. Employee rights and development	58

GRI 3: Material Topics 2021

■ Disclosure of material topics

Disclosure items	Corresponding sections	Page number
3-1 Process to determine material topics	II. Identification and Communication with Stakeholders	14
3-2 List of Material Topics	II. Identification and Communication with Stakeholders	15
3-3 Material Topic Management	II. Identification and Communication with Stakeholders	17

GRI 201: Economic Performance

Disclosure Items	Corresponding Sections	Page Number
201-1 Direct economic value generated and distributed by the organization	I. Company Organization and Operations	4
201-2 Financial implications and other risks and opportunities due to climate change	V. Environmental Sustainability and Social Responsibility	64
201-3 Defined benefit plan obligations and other retirement plans	IV. Employee Rights and Development	59
201-4 Financial assistance received from government	III. Sustainable Governance	27

GRI 202: Market Presence

Disclosure Items	Corresponding Sections	Page Number
202-1 Ratio of standard entry-level wage by gender compared to local minimum wage	IV. Employee Rights and Development	55
202-2 Proportion of senior management hired from the local community	IV. Employee Rights and Development	53

GRI 203: Indirect Economic Impacts

Disclosure Items	Corresponding Sections	Page Number
203-1 Infrastructure investments and services supported and their impacts	V. Environmental Sustainability and Social Responsibility	64
203-2 Significant indirect economic impacts	No such situation	-

GRI 204: Procurement Practices

Disclosure Items	Corresponding Sections	Page Number
204-1 Proportion of spending on local suppliers	III. Sustainable Governance	51

GRI 205: Anti-Corruption

Disclosure Items	Corresponding Sections	Page Number
205-1 Operations assessed for risks related to corruption	III. Sustainable Governance	25
205-2 Communication and training about anti-corruption policies and procedures	III. Sustainable Governance	25
205-3 Confirmed incidents of corruption and actions taken	III. Sustainable Governance	25

GRI 206: Anti-Competitive Behavior

Disclosure Items	Corresponding Sections	Page Number
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	III. Sustainable Governance	25

GRI 207: Tax

Disclosure Items	Corresponding Sections	Page Number
207-1 Tax policy	III. Sustainable Governance	26
207-2 Tax governance, control and risk management	III. Sustainable Governance	26
207-3 Stakeholder engagement and management of concerns related to tax	III. Sustainable Governance	26
207-4 Country-by-country reporting	III. Sustainable Governance	27

GRI 302: Energy

Disclosure Items	Corresponding Sections	Page Number
302-1 Energy consumption within the organization	V. Environmental Sustainability and Social Responsibility	61
302-2 Energy consumption outside of the organization	V. Environmental Sustainability and Social Responsibility	61
302-3 Energy intensity	V. Environmental Sustainability and Social Responsibility	61
302-4 Reduction of energy consumption	V. Environmental Sustainability and Social Responsibility	61
302-5 Reductions in energy requirements of products and services	III. Sustainable Governance	49

GRI 303: Water and Effluents

Disclosure Items	Corresponding Sections	Page Number
303-1 Interactions with water as a shared resource	V. Environmental Sustainability and Social Responsibility	62
303-2 Management of water discharge-related impacts	V. Environmental Sustainability and Social Responsibility	62
303-3 Water withdrawal	V. Environmental Sustainability and Social Responsibility	62
303-4 Water discharge	V. Environmental Sustainability and Social Responsibility	62
303-5 Water consumption	V. Environmental Sustainability and Social Responsibility	62

GRI 304: Biodiversity 2016

Disclosure Items	Corresponding Sections	Page Number
304-1 Operational sites owned, leased, managed, or adjacent to protected areas or areas of high biodiversity value	V. Environmental Sustainability and Social Responsibility	63
304-2 Significant impacts of activities, products, and services on biodiversity	V. Environmental Sustainability and Social Responsibility	63
304-3 Habitats protected or restored	V. Environmental Sustainability and Social Responsibility	63
304-4 Species listed on the IUCN Red List and national conservation lists affected by operations	V. Environmental Sustainability and Social Responsibility	63

GRI 305: Emissions

Disclosure Items	Corresponding Sections	Page Number
305-1 Direct (Scope 1) greenhouse gas (GHG) emissions	V. Environmental Sustainability and Social Responsibility	61
305-2 Energy indirect (Scope 2) GHG emissions	V. Environmental Sustainability and Social Responsibility	61
305-3 Other indirect (Scope 3) GHG emissions	V. Environmental Sustainability and Social Responsibility	61
305-4 GHG emissions intensity	V. Environmental Sustainability and Social Responsibility	61
305-5 Reduction of GHG emissions	V. Environmental Sustainability and Social Responsibility	61
305-6 Emissions of ozone-depleting substances (ODS)	No such situation	-
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and	No such situation	-

other significant air emissions

GRI 306: Waste

Disclosure Items	Corresponding Sections	Page Number
306-1 Waste generation and significant waste-related impacts	V. Environmental Sustainability and Social Responsibility	61
306-2 Management of significant waste-related impacts	V. Environmental Sustainability and Social Responsibility	61
306-3 Waste generated by type and quantity	V. Environmental Sustainability and Social Responsibility	61
306-4 Waste diversion by type and method (in-plant and off-site)	V. Environmental Sustainability and Social Responsibility	62
306-5 Waste disposal by type and method (in-plant and off-site)	V. Environmental Sustainability and Social Responsibility	62

GRI 308: Supplier Environmental Assessment

Disclosure Items	Corresponding Sections	Page Number
308-1 New suppliers that were screened using environmental criteria	III. Sustainable Governance	51
308-2 Negative environmental impacts in the supply chain and actions taken	III. Sustainable Governance	51

GRI 401: Employment

Disclosure Items	Corresponding Sections	Page Number
401-1 New employee hires and employee turnover	IV. Employee Rights and Development	53
401-2 Benefits provided to full-time employees	IV. Employee Rights and Development	55
401-3 Parental leave	IV. Employee Rights and Development	55

GRI 402: Labor/Management Relations

Disclosure Items	Corresponding Sections	Page Number
402-1 Minimum notice periods regarding operational changes	IV. Employee Rights and Development	56

GRI 403: Occupational Health and Safety

Disclosure Items	Corresponding Sections	Page Number
403-1 Occupational health and safety management system	IV. Employee Rights and Development	57
403-2 Hazard identification, risk assessment, and incident investigation	IV. Employee Rights and Development	58
403-3 Occupational health services	IV. Employee Rights and Development	57
403-4 Worker participation, consultation, and communication on occupational health and safety	IV. Employee Rights and Development	57
403-5 Worker training on occupational health and safety	IV. Employee Rights and Development	58
403-6 Promotion of worker health	IV. Employee Rights and Development	57
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	IV. Employee Rights and Development	57
403-8 Workers Covered by the Occupational Health and Safety Management System	IV. Employee Rights and Development	58
403-9 Work-Related Injuries	IV. Employee Rights and Development	57
403-10 Occupational Diseases	IV. Employee Rights and Development	57

GRI 404: Training and Education

Disclosure Items	Corresponding Sections	Page Number
404-1 Average Hours of Training per Employee per Year	IV. Employee Rights and Development	59
404-2 Programs for Upgrading Employee Skills and Transition Assistance	IV. Employee Rights and Development	59
404-3 Percentage of Employees Receiving Regular Performance and Career Development Reviews	IV. Employee Rights and Development	53

GRI 405: Diversity and Equal Opportunity

Disclosure Items	Corresponding Sections	Page Number
405-1 Diversity of Governance Bodies and Employees	IV. Employee Rights and Development	53
405-2 Ratio of Basic Salary and Remuneration of Women to Men	IV. Employee Rights and Development	55

GRI 406: Non-Discrimination

Disclosure Items	Corresponding Sections	Page Number
406-1 Incidents of Discrimination and Corrective Actions Taken	IV. Employee Rights and Development	53

GRI 407: Freedom of Association and Collective Bargaining

Disclosure Items	Corresponding Sections	Page Number
407-1 Operations and Suppliers Identified as Having Significant Risk for the Right to Freedom of Association and Collective Bargaining	IV. Employee Rights and Development	54

GRI 408: Child Labor

Disclosure Items	Corresponding Sections	Page Number
408-1 Operations and Suppliers at Significant Risk for Incidents of Child Labor	IV. Employee Rights and Development	61

GRI 409: Forced or Compulsory Labor

Disclosure Items	Corresponding Sections	Page Number
409-1 Operations and Suppliers at Significant Risk for Incidents of Forced or Compulsory Labor	IV. Employee Rights and Development	51

GRI 410: Security Practices 2016

Disclosure Items	Corresponding Sections	Page Number
410-1 Security Personnel Trained in Human Rights Policies or Procedures	No such situation	-

GRI 411: Rights of Indigenous Peoples 2016

Disclosure Items	Corresponding Sections	Page Number
411-1 Incidents of Violations Involving Rights of Indigenous Peoples	No such situation	-

GRI 413: Local Communities 2016

Disclosure Items	Corresponding Sections	Page Number
413-1 Operations with Local Community Engagement, Impact Assessments, and Development Programs	V. Environmental Sustainability and Social Responsibility	60

GRI 414: Supplier Social Assessment

Disclosure Items	Corresponding Sections	Page Number
414-1 New Suppliers Screened Using Social Criteria	III. Sustainable Governance	51
414-2 Negative Social Impacts in the Supply Chain and Actions Taken	III. Sustainable Governance	51

GRI 415: Public Policy 2016

Disclosure Items	Corresponding Sections	Page Number
415-1 Political Contributions	No such situation	-

GRI 416: Customer Health and Safety

Disclosure Items	Corresponding Sections	Page Number
416-1 Assessment of the Health and Safety Impacts of Product and Service Categories	III. Sustainable Governance	49
416-2 Incidents of Non-Compliance Concerning the Health and Safety Impacts of Products and Services	III. Sustainable Governance	49

GRI 417: Marketing and Labeling 2016

Disclosure Items	Corresponding Sections	Page Number
417-1 Requirements for Product and Service Information and Labeling	Pending	49
417-2 Incidents of Non-Compliance Concerning Product and Service Information and Labeling	Pending	49
417-3 Incidents of Non-Compliance Concerning Marketing Communications	Pending	49

GRI 418: Customer Privacy

Disclosure Items	Corresponding Sections	Page Number
418-1 Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data	III. Sustainable Governance	48

## Appendix II: Guidelines for the Preparation and Submission of Sustainability Reports by Listed Companies

### ■ Article 4-1 Appendix II: Disclosure of Climate-Related Information

	Item	Report Section	Page Number
01	Description of Board and Management Oversight and Governance of Climate-Related Risks and Opportunities	V. Environmental Sustainability and Social Responsibility	64
02	Description of How Identified Climate Risks and Opportunities Affect the Business, Strategy, and Financial Planning (Short-, Medium-, and Long-Term)	V. Environmental Sustainability and Social Responsibility	64
03	Description of the Financial Impacts of Extreme Climate Events and Transition Actions	V. Environmental Sustainability and Social Responsibility	64
04	Description of the Integration of Climate Risk Identification, Assessment, and Management Processes into Overall Risk Management System	V. Environmental Sustainability and Social Responsibility	64
05	If Scenario Analysis is Used to Assess Resilience to Climate Risks, Describe the Scenarios Used, Parameters, Assumptions, Analytical Factors, and Key Financial Impacts	Scenario analysis to assess resilience to climate risks has not yet been used	-
06	If a Transition Plan Exists to Manage Climate-Related Risks, Describe Its Content, and the Indicators and Targets Used to Identify and Manage Physical and Transition Risks	No transition plan yet for managing climate-related risks	-
07	If Internal Carbon Pricing is Used as a Planning Tool, Describe the Basis for Price Setting	Internal carbon pricing is not yet used as a planning tool	-
08	If Climate-Related Targets Have Been Set, Describe the Covered Activities, GHG Emissions Scopes, Planning Horizon, and Annual Progress; if Carbon Offsets or Renewable Energy Certificates (RECs) Are Used, Describe Their Source and Quantity	No climate-related targets have been set	-
09	GHG Inventory and Assurance Status with Reduction Targets, Strategies, and Action Plans (See Tables 1-1 and 1-2)	Please refer to the table below	-

#### ■ 1-1 GHG Inventory Information

Describe GHG Emissions (tons CO<sub>2</sub>e), Emission Intensity (tons CO<sub>2</sub>e per million dollars), and Data Scope for the Most Recent Two Years

Please refer to the section “V. Environmental Sustainability and Social Responsibility”

Describe Assurance Status for the Most Recent Two Years, Including Assurance Scope, Provider, Standards, and Opinion

The Company currently does not have an assurance status

#### ■ 1-2 GHG Reduction Targets, Strategies, and Action Plan

Describe GHG Reduction Baseline Year and Data, Reduction Targets, Strategies, Action Plans, and Target Achievement Status

Please refer to the section “V. Environmental Sustainability and Social Responsibility”

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