TSE Code / 4994

X-LEGEND ENTERTAINMENT

SUSTAINABLITY REPORT 2025

CONTENTS

I About This Report

Letter from the Chairman

Building Resilience and Creating Value

Amid the wave of digital transformation, X-Legend firmly believes that an outstanding gaming experience and ESG-driven sustainable governance exist in a symbiotic relationship. As an architect of digital value, we are not merely a provider of virtual entertainment; we are committed to translating sustainability thinking into a core competitive strength, and to strengthening our digital resilience in response to a rapidly changing global market. For X-Legend, ESG is not only a matter of compliance — it is the strategic blueprint that will keep the Company leading the way over the next two decades.

"X-Legend firmly believes that an outstanding gaming experience and corporate sustainability (ESG) are mutually foundational. We are committed to embedding sustainability thinking into our core operations in order to build corporate resilience and create long-term value. We will continue to honor our original aspiration and steadfastly fulfill our sustainability commitments."

◈ Social Inclusion: Advancing both internally and externally — from implementing gender equality in the workplace to building a responsible and safe gaming ecosystem.

◈ Ethical Governance: Upholding integrity, transparency and sound management to maximize value for all stakeholders.

◈ Green Operations: Having achieved 100% digital transformation, we will further track the environmental footprint of our digital products across their entire life cycle.

Wish all of you,

Good health and every success

X-LEGEND Entertainment Co., Ltd.

Chairman: Chang Feng-Chi

About the Company

Company Profile

Founded in 2002, X-LEGEND Entertainment Co., Ltd. was the first publicly listed game development company in the R.O.C.. Over the past 20+ years, the Company has launched several well-known IP including the Grand Fantasia and Aura Kingdom 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.

Founded / Listed	Paid-in Capital	Global Talent	Core Milestone
2002 / 2013	**NT$663,834 thousand**	**319 employees**	**100% digital products**
(Stock code: 4994)	Sound and transparent capital management	100% of group executives are R.O.C. nationals	(Zero physical manufacturing / green low-carbon operations)

Our Sustainable Investment Structure

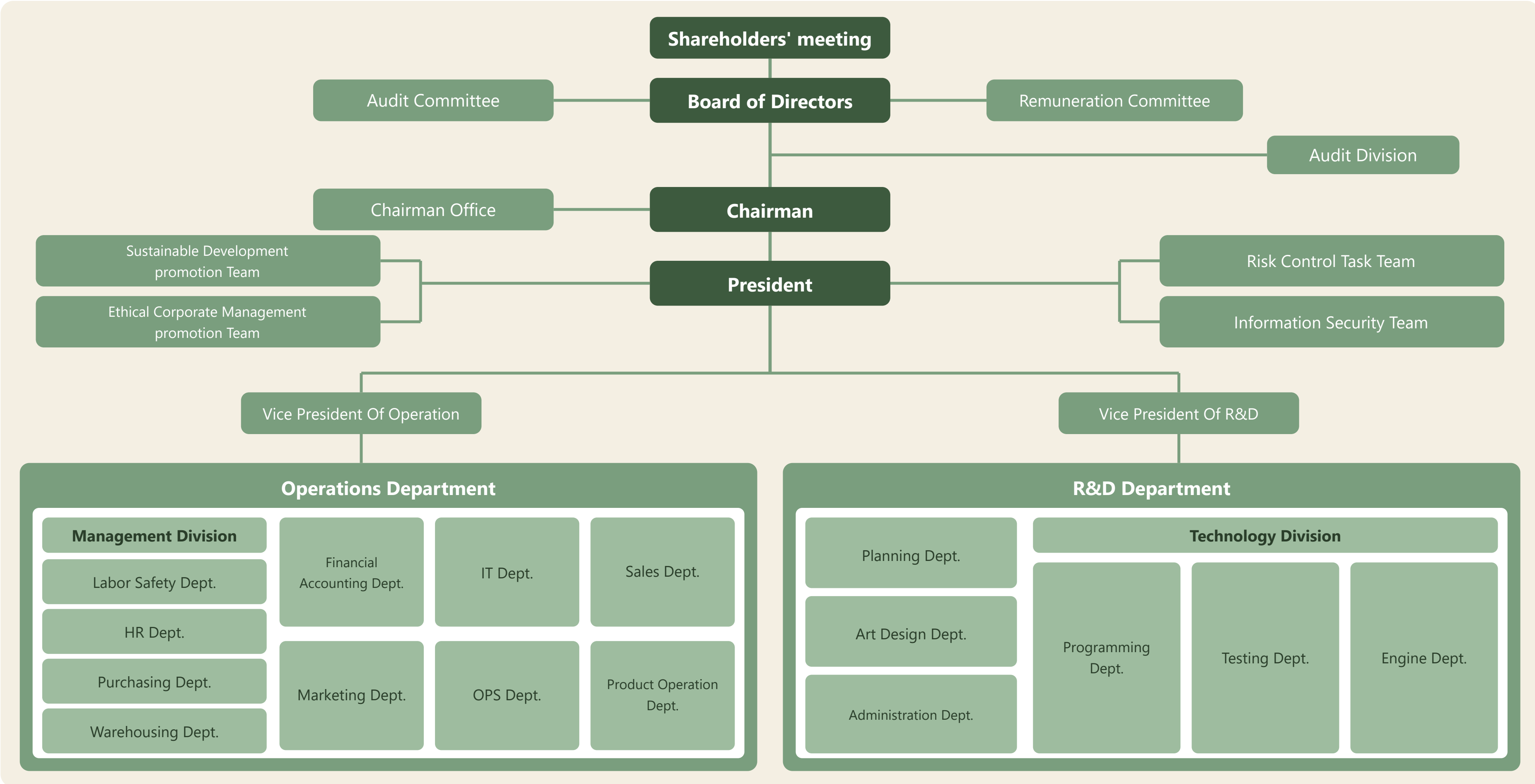
X-LEGEND Entertainment Co., Ltd.
(Parent Company)

MEGATA LTD. — ASSOCIATE
Associated enterprise — **Shareholding 40%**

X-LEGEND ENTERTAINMENT JAPAN LLC — SUBSIDIARY
Japan subsidiary — **Shareholding 100%**

Organization Chart

2025.12.31



About This Report

International Standards Underpinning Our Sustainability Blueprint

GRI Standards

(Global Reporting Initiative)

Adopts GRI 1: Foundation 2021, following the core option as the disclosure basis to ensure transparency and consistency.

SASB

(Sustainability Accounting Standards Board)

Precisely targets industry characteristics by adopting the sustainability metrics specific to Software & IT Services.

UN SDGs

(Sustainable Development Goals)

Aligned with the global 2030 goals, covering 17 core goals, 169 targets and 240 indicators.

Basis of Preparation

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, and adopt the sustainability metrics for the Software & IT Services industry under the standards of the Sustainability Accounting Standards Board (SASB). This report is also prepared in accordance with the Taiwan Stock Exchange Corporation's Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies and the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies, in order to set out the Company's actions and results in relation to corporate social responsibility and disclose them to stakeholders. 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. Please refer to the Appendix for the relevant index tables.

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 covers fiscal year 2025 and comprises financial and non-financial information for the period from 2025.01.01. to 2025.12.31, including management approaches, material topics, performance, value chain management, and environmental and social matters.

- Previous report published: August 2025
- Current report published: August 2026
- Next report expected: August 2027

The reporting period of this report is consistent with that of the consolidated financial statements. To ensure the completeness and comparability of the report, certain sections include information from before 2025.01.01 and after 2025.12.31; such cases are noted in the relevant sections.

Scope and Boundary of the Report

This report covers the Company and its subsidiaries (excluding reinvested 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.

Information Restatement

There was no information restatement this year.

External Assurance/Verification

This report has not been assured or verified by an independent third-party verification body.

Unit Responsible for the Sustainability Report

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

Address: 7F, No.288, Sec. 6, Civic Blvd., Xinyi Dist., Taipei City 110

Tel: +886 2 7718-6898 Fax: +886 2 7718-6880

Contact Unit: Sustainable Development promotion Team

Contact Person: Lin Chia-An, Chief Financial Officer (Head of the Group)

E-mail: ESG@x-legend.com.tw

Company ESG Website: https://www.x-legend.tw/03financials/financials_7.php

Report Disclosure Address: https://esggenplus.twse.com.tw/inquiry/report?lang=zh-TW

II Sustainable Governance

Sustainable Development Strategy

The Company's principal sustainable development strategies are as follows:

Strategic Focus: Digital Resilience and Symbiosis

Strategic Milestones

Environment (E)

ENVIRONMENTAL

Strategic focus

Low-Carbon Digital Product Life Cycle

Implementation benchmarks

- 100% digital transformation; physical products discontinued;
- Focus on reducing carbon emissions and using renewable energy, with clear plans;
- Emphasis on R&D innovation for sustainability, including smart AI solutions.

Society (S)

SOCIAL

Strategic focus

Brand Trust and an Inclusive Workplace

Implementation benchmarks

- Greater emphasis on employee care and social concern, including occupational safety, training and development.

Governance (G)

GOVERNANCE

Strategic focus

Risk Control and Dynamic Resilience

Implementation benchmarks

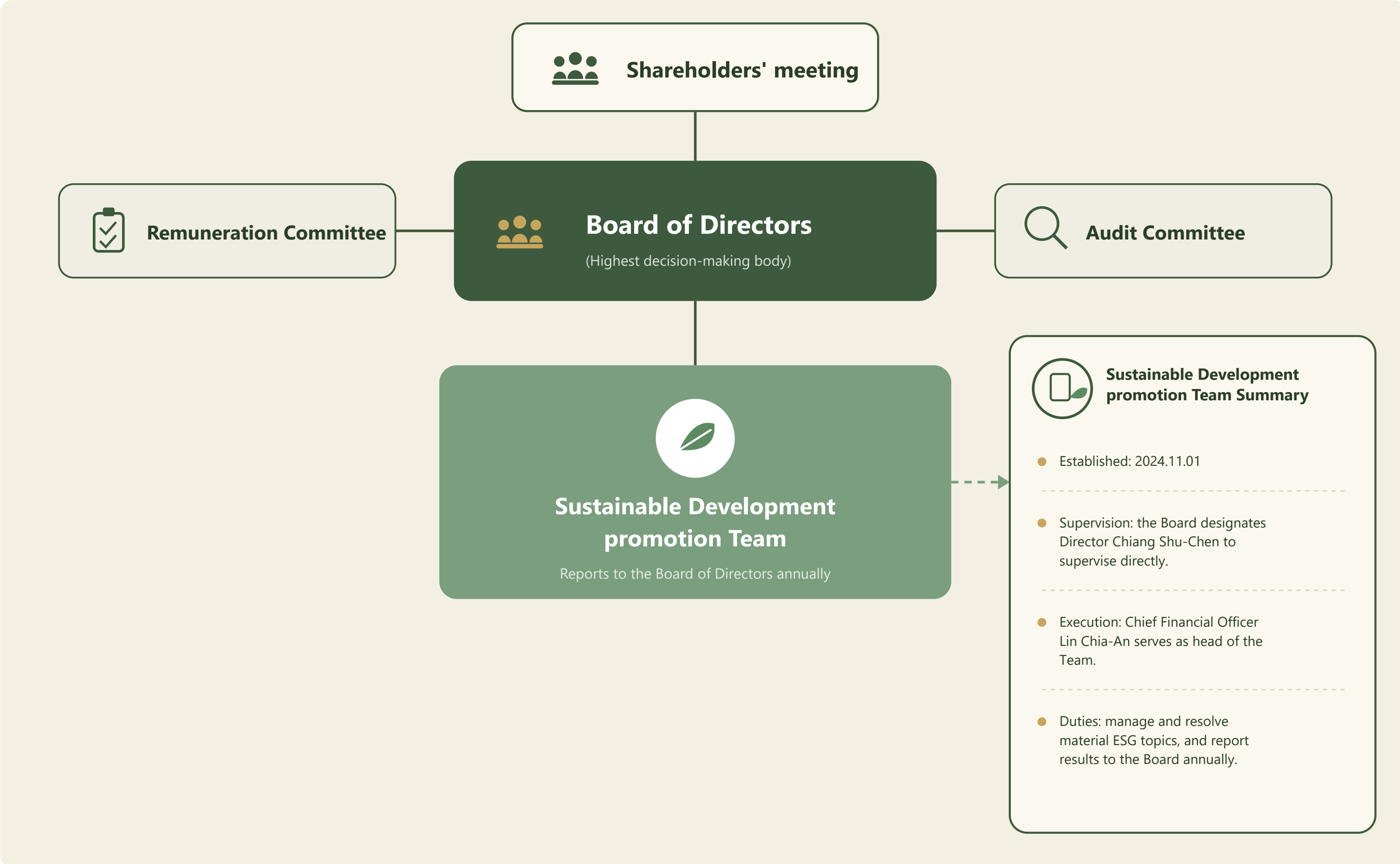
- Strengthening internal audit and control systems and financial transparency;
- Oversight by the highest governance body to maintain operational stability amid economic volatility.

In view of the growing attention paid to human rights and biodiversity in recent years, the Company has established internal systems and a working environment that respect human rights, diversity, equality and inclusion, and is committed to promoting the inclusion of talent worldwide. In addition, in response to the challenges of biodiversity, the Company communicates with employees by e-mail to raise awareness of how to respond to climate-related disasters.

Going forward, the Company will continue to treat sustainable development as a core value, actively aligning and cooperating with international practices and promoting green energy and environmental protection measures in order to address challenges such as climate change and biodiversity loss. Through innovation and integration, we will keep improving our products and services so as to meet customer needs while reducing adverse environmental impacts. At the same time, we will devote ourselves to giving back to society and advancing public welfare undertakings. Through these efforts, we aspire to become an enterprise that contributes to society and the environment, and to work hand in hand with partners around the world to achieve the goals of sustainable development.

Sustainability Promotion Mechanism

Governance Structure for Promoting Sustainable Development



The Sustainable Development promotion Team is supervised by one Director designated by the Board of Directors (Director Chiang Shu-Chen), and Chief Financial Officer Lin Chia-An, a senior executive, serves as head of the Team. The Promotion Team is organized into three execution priorities according to function and responsibility: environmental sustainability, social responsibility and corporate governance. These three functions are responsible for identifying material ESG topics relevant to the Company's operations, formulating management strategies and targets, and preparing the annual sustainability report. The head of the Teamregularly reviews the execution performance and target attainment of the execution teams and reports to the Board of Directors annually.

Sustainability Governance Chain of Command

Decision-making & Oversight

Execution & Implementation

L1: Board of Directors

(Highest decision-making and supervisory body)

L2: Sustainable Development promotion Team

Established 2024 · Strategic Navigation

Supervising Director: Chiang Shu-Chen

Team Head: Lin Chia-An, Chief Financial Officer

L3: Three Core Execution Units

Environmental Sustainability (E) | Social Responsibility (S) | Corporate Governance (G)

(Strategy implementation and topic identification)

E Environmental Sustainability

- **Key Tasks**
  - Carbon and energy reduction strategy
  - Waste process improvement
- **Oversight Scope**
  - Resource recycling
  - Biodiversity protection awareness

S Social Responsibility

- **Key Tasks**
  - Human rights protection and equal employment
  - Supply chain management
- **Oversight Scope**
  - Employee well-being and community impact
  - Responsible gaming ecosystem

G Corporate Governance

- **Key Tasks**
  - Internal control system and information transparency
  - Board operating efficiency
- **Oversight Scope**
  - Risk control and code of ethics
  - Stakeholder communication

In light of its current scale, the Company has established the Sustainable Development promotion Team and treats the Team as the highest level of its sustainability organization. In future the Company will progressively assess the feasibility of establishing a Sustainability Committee, so as to further strengthen its sustainability organization and professionalism.

Operational Status

Governance Practice Results for 2025

The Sustainable Development promotion Team convened 4 meetings in 2025, with an attendance rate of 100%.

Q1: 2025.03.25 — INITIATION

- **Assessment launch:** employee satisfaction survey conducted
- **Process optimization:** revision of waste handling procedures approved

Q2: 2025.06.27 — FEEDBACK

- **Feedback implementation:** improvement plan based on the employee satisfaction survey results approved

Q3: 2025.09.25 — ANCHOR

- **Risk anchoring:** material topic impact assessment approved

Q4: 2025.11.06 — SUMMARY

- **Results summary:** the 2025 sustainability promotion report approved

Board of Directors and Functional Committees

The Board's Role in and Results of Sustainable Governance

Role in Sustainable Governance and Supervision

Board Oversight of Sustainability Initiatives

The Board of Directors is responsible for guiding long-term business strategy and bears supervisory responsibility. Each year the Sustainable Development promotion Team formulates sustainability strategies and guidelines based on material topics and the Company's business vision, and reports them to the Board of Directors.

The Sustainable Development promotion Team is responsible for formulating sustainability targets, risk assessments and response measures. It convenes meetings quarterly to review the implementation of annual targets, and the head of the Sustainable Development promotion Team reports to the Board of Directors each year.

Sustainability Reporting Management

Each year the Sustainable Development promotion Team is responsible for assessing material topics and collecting the relevant content and data, and prepares the sustainability report in accordance with the Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies issued by the Taiwan Stock Exchange Corporation. The report is subject to final review and approval by the highest governance supervisor and is published following a resolution of the Board of Directors.

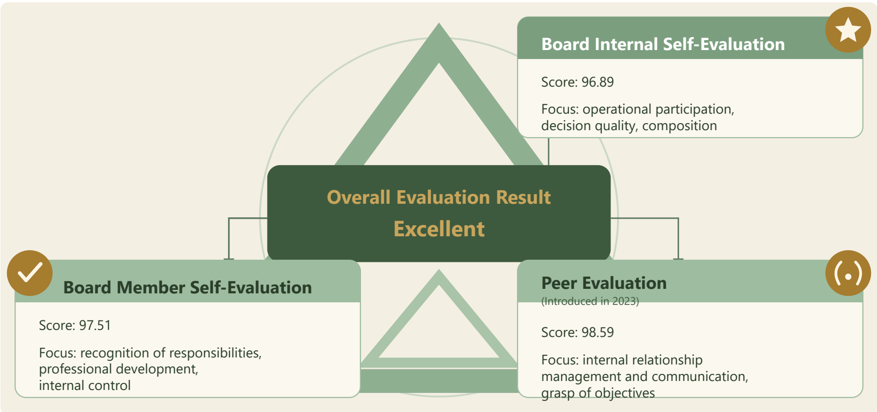
Data Collection and Drafting	Report Compilation	Review by Designated Director	Board Resolution
The Sustainable Development promotion Team compiles and collects the data	Team head, Chief Financial Officer Lin Chia-An, compiles the data	Submitted to Director Chiang Shu-Chen of the Board for review	Published before 08.31 each year following approval by Board resolution

Performance Evaluation of Sustainability Management Oversight

"Rules for Performance Evaluation of Board of Directors" was approved on 2015.05.04, 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.

Evaluation cycle	Evaluation period	Evaluation scope	Evaluation method	Evaluation content
Evaluate once a year	2025.01.01~12.31	(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 performance evaluation scores for the two most recent years are as follows: (full score: 100 points)



2025 Board performance evaluation implementation status :

- The Company has completed the evaluation related to board operations during the 2025 calendar year (2025.01.01 to 2025.12.31), including participation in operations, duty awareness, expertise and continued education, and internal control dimensions. The report was submitted to the board on 2026.03.04.
- 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).

➢ 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.

➢ 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.

➢ 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.

➢ 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.

➢ 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.

➢ Established “Standard operating procedures for handling requests made by directors” to assist directors in fulfilling their duties and improve board efficiency.

Results of Sustainability Continuing Education in 2025

Total continuing education hours for all directors reached 66 hours for the year, an average of 9.4 hours per director — significantly better than the 6 hours recommended by regulations. For details of the directors' continuing education, please refer to page 29 of the Company's 2025 Annual Shareholders' Meeting Report. Sustainability-related courses and seminars attended by the Company's directors in 2025 were as follows:

Field of Study	Key Courses / Seminars	Total Accumulated Hours	Strategic Significance
Technology Risk	AI Trends and Risk Management	21 hours	Ensuring that innovative AI applications meet safety and ethical standards.
Net-Zero Transition	Cathay / Taishin Shin Kong Net-Zero Summit Forum	15 hours	Positioning cloud energy savings within the 2050 net-zero pathway.
Ethical Governance	Insider trading prevention; analysis of securities violation cases	30 hours	Maintaining the highest standards of integrity in the capital market.

Board Structure and Operations

Members and Diversity

The term of the current Board of Directors runs from 2025.05.27 to 2028.05.26. The Board comprises seven 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.

- Professional independence: The Board has 7 members in total, of whom 4 are independent directors (57%), achieving the specific management goal of independent directors holding a majority of seats.
- Diverse backgrounds: 86% male and 14% female (female directors have been elected consistently).
- Age structure: 71% aged 51-60 and 29% aged 61-70, combining the transfer of experience with managerial vitality.

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. 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.

Operational Status

The Board of Directors meeting will be convened at least once per quarter. A total of 7 board meetings were held in 2025, with a high attendance rate among directors and an actual attendance rate of 97.87%. The Company has a concrete plan for fulfilling corporate social responsibilities, maintains a "Sustainable Development 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.

Board Attendance in the Two Most Recent Years

Year	Meetings Held	Average Attendance Rate
2024	5	100.00%
2025	7	97.87%

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. The Company puts into practice its ESG policies and its vision of "caring for life and making good use of resources."

Motions Approved by the Board of Directors in 2025

Date	Resolutions
2025.06.06	The Company appoint directors to supervise the Company's ESG development progress.
	The Company appoint directors to supervise the Company's implementation of ethical corporate management.
2025.08.01	The Company's 2025 Sustainability Report.
2025.12.19	The Company revise the “Sustainable Development Best Practice Principles”.
	The Company'sassessment of the scope of "non-managerial employees" for 2025.

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.

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 10th 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 7 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.

Avoidance of Conflicts of Interest

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:

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.

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.

Remuneration Policy

X-Legend uses its remuneration system as a management tool, closely linking operating performance, risk control and sustainability (ESG) targets. Through transparent remuneration disclosure, we demonstrate the fairness and soundness of our governance to stakeholders. Remuneration paid by the Company to directors comprises director remuneration and transportation allowances. The remuneration policy is based on the Company law and article 29 of the Company's Articles of Incorporation. It may allocate no more than 1% of the Company's profit for the current year (profit meaning pre-tax income after deducting employee remuneration and director remuneration) as the current year's remuneration. In addition, the remuneration committee of the Company reviews the remuneration every year, and considers the Company's business strategy, profit status, Company's future development, industrial environment and peer remuneration etc. And evaluates individual directors' understanding of the Company's goals and tasks, their cognition of responsibilities, operation participation degree, internal relationship management and communication, self-professionalism and continuous progress etc. for giving reasonable remuneration. And then submit to the board of directors for approval before implementation. The Company does not separately provide directors with additional severance pay or other compensation, nor has it established a claw-back mechanism for Board remuneration or a retirement benefit mechanism. For details of directors' remuneration in 2025, please refer to page 13 of the Company's 2025 Annual Shareholders' Meeting Report.

The Company's remuneration policy for the manager department includes fixed items, such as base salary and employee benefits, and variable items, such as performance bonuses, year-end bonuses and remuneration (cash), etc., and variable items are used as important indicators for talent retention. Fixed projects are based on the principle of keeping the Company's managers competitive in the industry; while variable components depend on overall project execution (e.g., risk control/sustainability /integrity/information security) and individual performance. Therefore, both the Company's development and personal business performance are good, which will make the ratio of fixed and variable projects higher. Severance pay, the claw-back mechanism and the retirement benefit mechanism for the Company's managerial officers are disclosed as being the same as those for general employees. For details of senior management remuneration in 2025, please refer to page 14 of the Company's 2025 Annual Shareholders' Meeting Report.

These indicators may be adjusted according to macroeconomic conditions, industry trends, future risks, sustainability efforts, company development goals, profitability, and social responsibility to better reflect performance. Evaluations are conducted mid-year and year-end based on goal completion, after which variable bonuses are drafted and will be approved by Remuneration Committee and the Board of Directors.

Remuneration structure and balance:

Annual Total Compensation Ratio

8.35 : 1

Ratio of the President's compensation to the median compensation of all employees (lower than in 2024).

Percentage Increase in Compensation

0 %

Percentage increase in the annual total compensation of the highest-paid individual (no increase in the past two years).

Item	2024	2025
Ratio of the annual total compensation of the organization's highest-paid individual to the median annual total compensation of all employees of the organization (excluding the highest-paid individual)	8.62:1	8.35:1
Ratio of the percentage increase in annual total compensation of the organization's highest-paid individual to the median percentage increase in annual total compensation of all employees of the organization (excluding the highest-paid individual)	0:1	0:1

Note: The highest-paid individual in the Company is the President, Mr. Chang Feng-Chi.

Note: The statistics are based on individuals who were employed throughout the year concerned and received remuneration in full.

Note: The total compensation of the Company's President did not increase over the two most recent years, so the ratio is 0.

Structure and Operations of the Functional Committees

Audit Committee

Member List

The Company established the Audit Committee on 2022.06.15 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 . For information on Audit Committee members , please refer to page 35 of the Company's 2025 Annual Shareholders' Meeting Report.

Audit Committee Operations in the Two Most Recent Years

Year	Meetings Held	Attendance Rate
2024	5	100%
2025	6	100%

Avoidance of Conflicts of Interest

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.

Communication among the Independent Directors, the Head of the Internal Audit Division and the Certified Public Accountant

- ➢ 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.

Summary of the main items communicated with the head of the internal audit division in the two most recent years:

Year	Audit Reports	Amendments to the Internal Control System	Formulation of the Annual Audit Plan	Amendments to Codes and Rules	Total
2024	5	3	1	7	16
2025	5	3	1	1	10

- ➢ 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.

Summary of the main items communicated with the certified public accountant in the two most recent years:

Year	In-person Attendance	Written Communication	Total
2024	1	4	5
2025	2	4	6

Performance Evaluation

The Company 's"Rules for Performance Evaluation of Board of Directors " was approved on 2015.05.04, 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.

The performance evaluation scores for the two most recent years are as follows: (full score: 100 points)

Year	Committee Performance Evaluation	Self-Assessment Evaluation	Mutual-Assessment Evaluation
2024	98.18	96.14	97.35
2025	98.18	98.54	99.09

Remuneration Committee

Member List

The Company established remuneration committee on 2011.08.30 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. For information on the members of the Remuneration Committee, see page 26 of the Company's 2025 Annual Report.

Remuneration Committee Operations in the Two Most Recent Years

Year	Meetings Held	Attendance Rate
2024	3	100%
2025	3	100%

Performance Evaluation

The Company 's"Rules for Performance Evaluation of Board of Directors " was approved on 2015.05.04, and the evaluate object is the board of directors and functional committees . The annual assess for the Remuneration 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.

The performance evaluation scores for the two most recent years are as follows: (full score: 100 points)

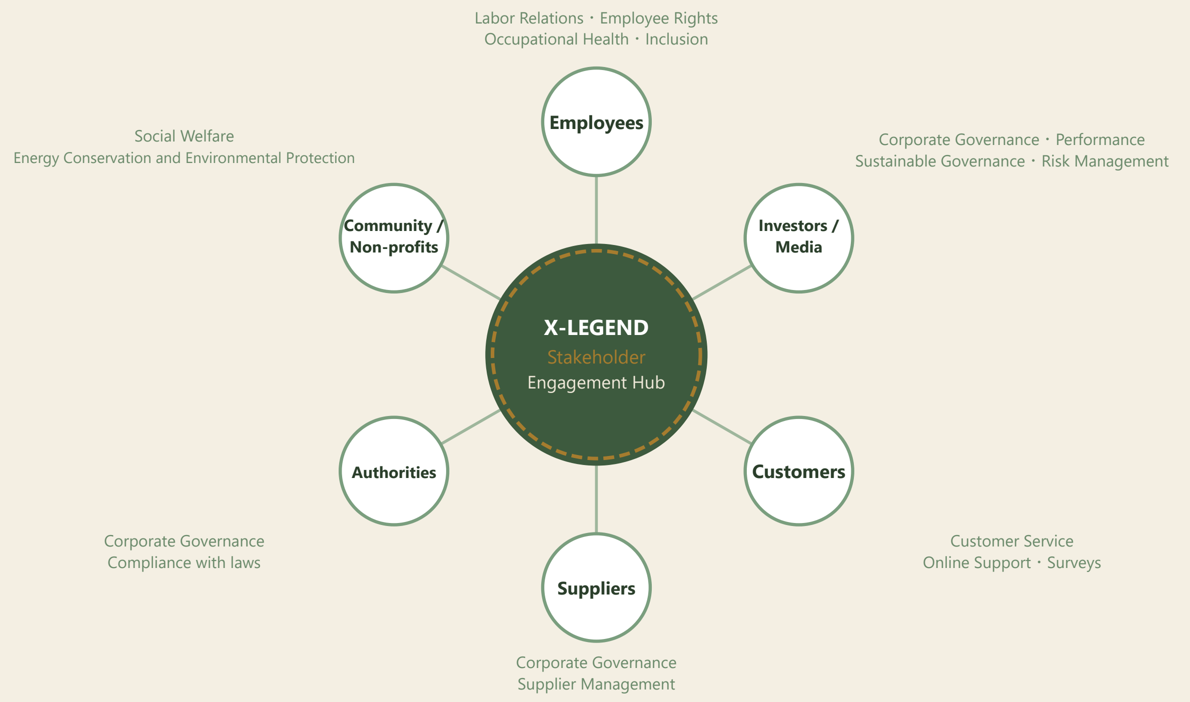
Year	Committee Performance Evaluation	Self-Assessment Evaluation	Mutual-Assessment Evaluation
2024	98.95	97.54	98.42
2025	98.95	99.21	99.13

III Stakeholders and Material Topics

Stakeholder Engagement

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.

Stakeholder Engagement and Responses



▲ Diagram of stakeholder engagement

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 seven 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/Investors, Media, Customers/Consumers, Suppliers, Government/Competent authorities, and the Community.

Material Topic Analysis

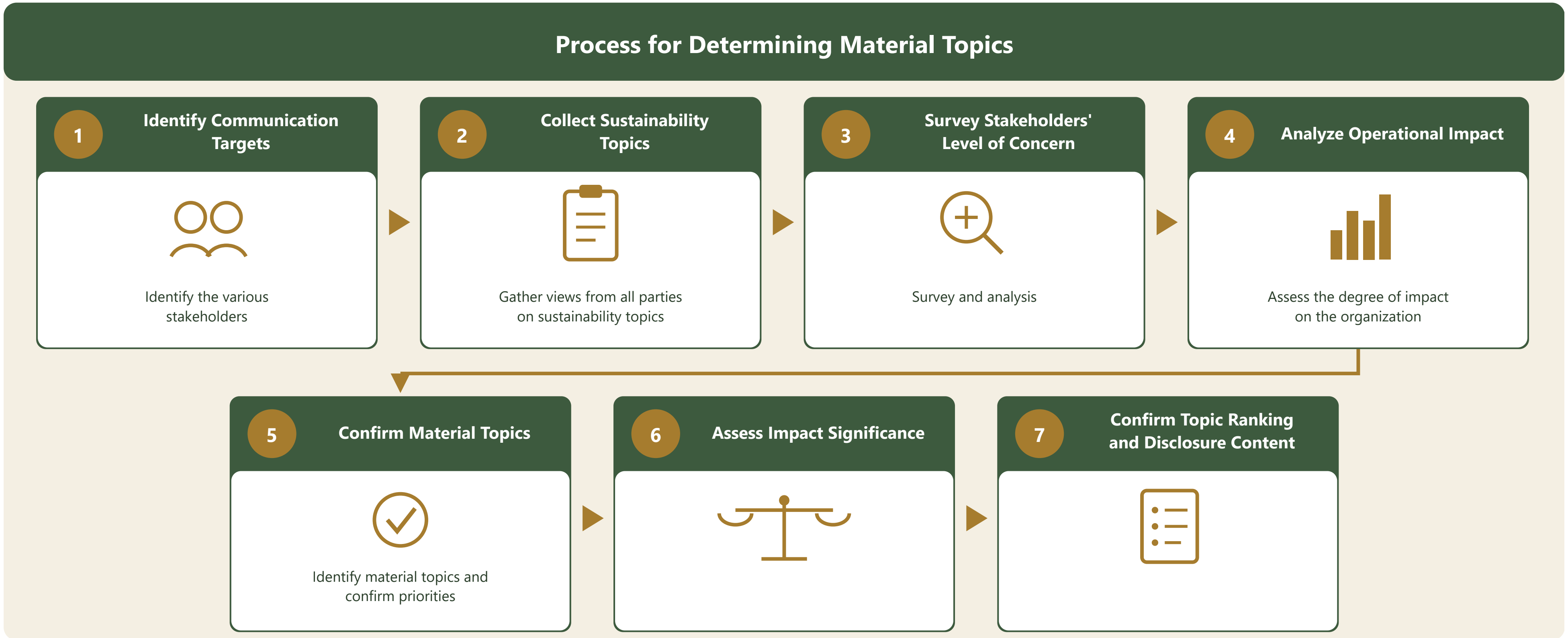
The Company collected feedback and suggestions from various stakeholders. Based on the level of concern, frequency of inquiries, material impact to the Company, and overall influence, we prioritized the key issues to respond to in this report. These issues are also integrated into the Company's short and long-term planning. On 2025.12.19 the Company reported to the Board of Directors on communication with stakeholders. 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 and employee rights	Company Announcements (Real-Time) Performance Evaluations (Twice a Year) Labor-Management Meetings (Quarterly) Labor Retirement Fund (Quarterly) Employee Lunch Satisfaction Survey (Annually) Employee Satisfaction Survey (Annually)
	Occupational Safety and Health	Group Insurance and Labor Insurance Applications (Real-Time) Occupational Safety Training (Regularly) Employee Health Checkups (Annually) Occupational Safety and Health Meetings (Quarterly)
	Diversity, inclusion and equal employment	Prohibition of Forced Labor and Child Labor Strict prohibition of any form of discrimination and sexual harassment in the workplace, with preventive measures, complaint channels, and disciplinary guidelines in place. Establishment of Employee Code of Conduct

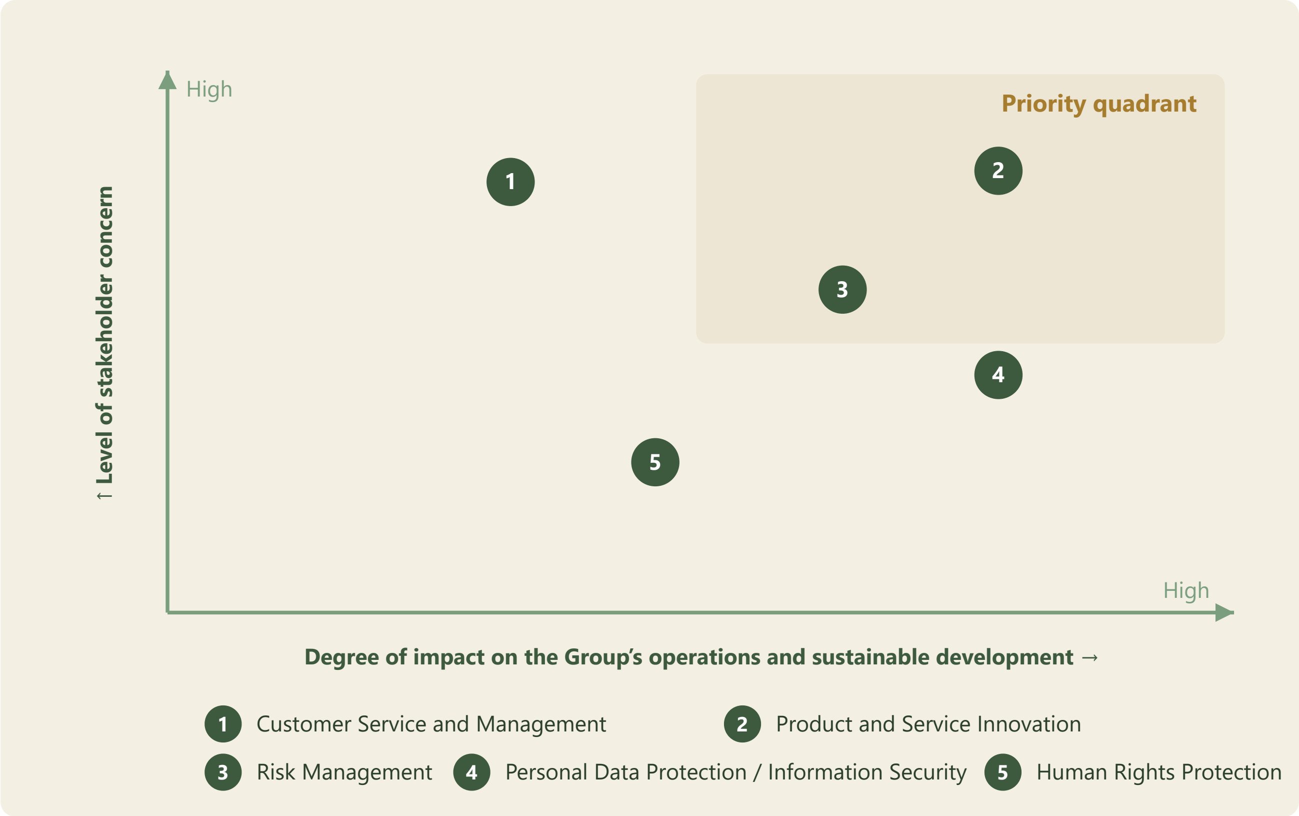
Stakeholders	Issues of Concern	Communication Methods and Channels
Investors	Corporate Governance Business Performance R&D Capabilities Sustainability	Monthly Revenue Announcements (Monthly) Monthly unaudited Profit & Loss Announcements (Monthly) Earnings Conference (Twice a Year) Annual General Shareholders' Meeting (Annually)
	Risk Management	Investor Contact Window (Real-Time) Company Official Website (Real-Time) Market Observation Post System (Real-Time) Financial Statements (Quarterly) Annual Report (Annually)
Media	Operational performance R&D capability	Company official website (real-time) Company social media (real-time) Earnings conferences (twice a year)
Customers	Customer Service	Online Customer Service Zone (Real-Time) Surveys (Irregular)
Suppliers	Corporate governance Supplier management	Expense Contracts (Real-Time) External Department Emails (Real-Time) Visits to Downstream and Upstream Vendors (Irregular)
Competent Authorities	Corporate governance Compliance with laws	Company Official Website (Real-Time) Market Observation Post System (Real-Time) Government Briefings and Official Documents (Irregular)
Community/ Non-Profit Organizations	Corporate Governance Social Welfare Energy Conservation and Environmental Protection	Stakeholder Contact Window (Real-Time) Public Welfare Participation (Irregular)

Process for Determining Material Topics

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.



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 Sustainable Development promotion 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. It then determines the material topics accordingly, as listed below. 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.

List of Material Topics

Material Topics		Specific Topics Indicators	Impacted Parties					Corresponding Sustainable Development Goals (SDGs)
			Investors	Employees	Customers	Suppliers	Competent Authorities	
01	Risk Management	GRI 2-13	O	O	O	O	O	8. Decent Work and Economic Growth
02	Personal Data Protection	GRI 418	O	O	O	O	O	16. Peace, Justice and Strong Institutions
03	Information Security	GRI 418	O	O	O		O	16. Peace, Justice and Strong Institutions
04	Customer Service and Management	GRI 3-3		O				8. Decent Work and Economic Growth 12. Responsible Consumption and Production
05	Human Rights Protection	GRI 406 GRI 409		O				5. Gender Equality 8. Decent Work and Economic Growth 10. Reduced Inequalities
06	Product and Service Innovation	GRI 3-3			O			8. Decent Work and Economic Growth 9. Industry, Innovation and Infrastructure

Management of Material Topics

No.	Material Topics	Positive Impact	Negative Impact	Corresponding Chapters
01	Risk Management	Risks are identified and mitigation and adaptation plans are in place, reducing the impact of disruptions and compliance incidents.	Failure of risk management raises the risk of business interruption and prevents an immediate response, affecting the Company's operations.	III Business Risk Management
02	Personal Data Protection	Company data and investor/customer information are thoroughly protected, enhancing the trust of external stakeholders.	Theft of the Company's sensitive data and investor/customer information, causing harm to the Company and to investors/customers.	III Information Security Policy
03	Information Security			III Information Security Policy
04	Customer Service and Management	Regular communication with customers and prompt resolution of issues raise customer satisfaction and win greater customer trust.	Failure to resolve customer complaints or feedback promptly leads to customer attrition or lower consumer satisfaction, affecting revenue and brand reputation.	II Stakeholder Engagement and Responses
05	Human Rights Protection	Building a diverse and inclusive workplace culture, with no grievance or discrimination incidents and higher employee engagement.	Neglecting issues such as excessive working hours and workplace sexual harassment, resulting in whistleblowing or litigation, or a continued rise in the turnover rate.	IV Human Rights Commitments and Labor Policy
06	Product and Service Innovation	Mechanism and technology innovation centered on the player experience can improve retention, LTV and conversion rates, open up new markets and revenue sources, and strengthen brand and community engagement.	Innovation without legal compliance and ethical review may trigger regulatory and platform-policy risks, leading to delisting, delayed releases, penalties and damage to reputation.	III Customer Service and Product Responsibility

IV Governance

Economic Performance

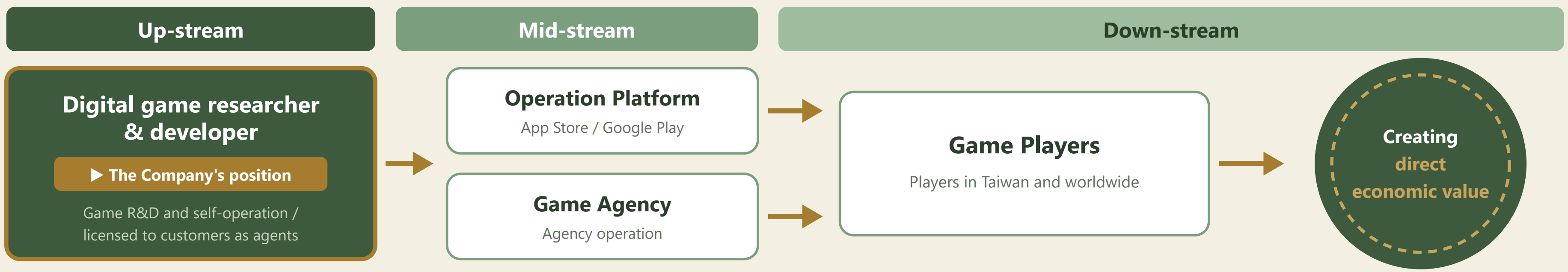
In the first half of 2025, X-LEGEND launched the self-developed global PC version of "GLORY DESTINY - REBORN". In the latter half of the year, we launched the Global version of the PC online games "Aura Kingdom : Impact" and "Tales of Wind Online", as well as the brand-new idle RPG mobile game "Pew Pew Slime". In addition, the launched online game IP, “Laplace”, which had authorized to the Chinese company , EJOY, to develop a new Japanese -style healing MMORPG mobile game, “Tales of 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 1,170,846 thousand in game point revenue and NTD 14,395 thousand in royalty income.

Key Events

Month	Event
January	Self-developed game “Aura Kingdom” won the 2024 Game Star Silver Award for Taiwan-developed games.
March	The global version of the self-developed PC game “GLORY DESTINY - REBORN” was officially released.
July	The global version of the self-developed PC game “Aura Kingdom : Impact” was officially released.
October	The self-developed PC game “Tales of Wind Online” was officially released.
November	The international version of the self-developed mobile game “Pew Pew Slime” was officially released.

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”.



▲ Diagram of up-stream, mid-stream and down-stream links in the game industry

Development Trends of Products

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.

Short life circle

In the R.O.C., 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.

Multi-national

For a researcher & developer, the growth of global market is huger than that of the R.O.C. 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 the R.O.C. 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.

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.

Innovation of Business Models

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.

Financial Subsidies

In 2025, the Company received NT$9,976 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.

Financial Performance

Unit: NT$ thousands; %

Year	2024	2025	Increase (decrease) in amount	Variance
Operating Revenue (Net)	1,584,132	1,185,241	(398,891)	(25.18)
Gross Profit	1,043,807	790,598	(253,209)	(24.26)
Operating Expenses	719,964	630,312	(89,652)	(12.45)
Operating Profit or Loss	323,843	160,286	(163,557)	(50.51)
Pre-tax Profit or Loss	367,907	151,064	(216,843)	(58.94)
Profit for the year	317,591	129,794	(187,797)	(59.13)

Unit: NT$ thousands; %

	Analysis Item	2024	2025
Financial Structure	Liability to Asset (%)	24.63	29.85
	Long-term fund to property, plant and equipment (%)	65,813.21	46,072.03
Solvency	Current Ratio (%)	370.16	366.07
	Quick Ratio (%)	369.19	363.87
	Multiple of Interest Protection (%)	35,715.39	26,602.45
Profitability	ROA (%)	19.39	8.45
	ROE (%)	26.51	11.55
	Pre-tax profit to paid-in capital (%)	55.42	22.75
	Profit margin (%)	20.04	10.95
	EPS (NTD) (Based on the shares under weighted average method upon retroactive adjustment.)	4.78	1.96

Tax

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.

Tax Policy

- 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

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, see page 78 of the Company's 2025 Annual Report.

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.

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.

Effective Tax Rate

- The Company's effective tax rate in 2025 was 14%, 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.

Proportion of Corporate Income Tax Paid Worldwide by the Company in the Two Most Recent Years

Year	R.O.C (%)	Other (%)	Total (%)
2024	96	4	100
2025	93	7	100

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 2019.12.10 to be exempted from submitting the master file and country-by-country report.

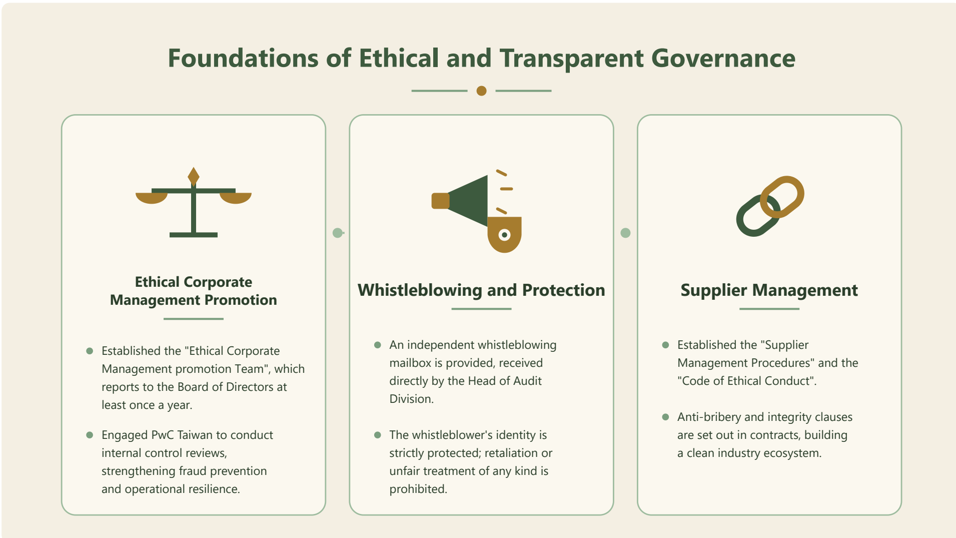
Ethical Corporate Management

Ethical Corporate Management Philosophy, Policy and Code of Conduct

The Company's board of directors has established the "Ethical Business Best-Practice Principles" and related internal procedures to regulate all forms of corruption. A rigorous 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.

To prevent dishonest conduct, 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, and handling measures for breaches are also stated.

At the same time, the Company stipulates issues regarding Ethical Corporate Management and anti-bribery in employment and business contracts to regulate stakeholders. and jointly build a clean game industry ecosystem.



Implementation of Ethical Corporate Management

On 2024.11.01, the Company established the Ethical Corporate Management promotion Team. On 2024.12.20, 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.

As regards the implementation of internal control, 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.

At the same time, 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.

Ethical Corporate Management Education and Training

The Company holds education and training on ethical management for all personnel on both a regular and an ad hoc basis in order to shape a corporate culture of ethical management. The results for 2025 were as follows:

Training for all employees: ethical management education and training for all employees was held once, from 2025.09.22 to 2025.09.24.

Professional development of the promotion team: members of the Ethical Corporate Management promotion Team also actively deepened their expertise, individually taking courses on ethical management, anti-corruption and related topics, totaling 24 hours.

Anti-Corruption Mechanism

There were 0 whistleblowing cases in 2025 and no incidents of fraud or corruption occurred. During the year the Company also had no operating locations involving significant corruption risk or requiring special adjustment, and its overall internal control and anti-fraud measures continued to operate soundly and effectively.

Anti-Competitive Behavior

In 2025 the Company was committed to maintaining a fairly competitive market environment and strictly complied with the relevant anti-competition laws and policies; no anti-competitive behavior and no legal proceedings or disputes concerning antitrust or monopoly occurred.

Communication Channels and Grievance Mechanisms

Independent Communication and Whistleblowing Channels

To establish an ethical and transparent corporate culture and promote sound management, the Company's Board of Directors has passed the "Procedures for Handling Reports of Illegal, Unethical, or Dishonest Behavior," and announced the reporting channels on the Company's official website and in the annual report. The Company maintains websites in both Chinese and English, and its official website clearly provides an independent whistleblowing e-mail address as well as a stakeholder contact point, enabling internal and external persons to report — and the Company to accept — any matter involving dishonest conduct, with a dedicated unit ensuring the confidentiality of the whistleblower's identity and the content of the report.

Receiving Unit for Whistleblowing Cases: The Company's Ethical Corporate Management promotion Team.

Independent reporting channels:

Independent Director (Mr. Yeh) email: AuditCommittee@x-legend.com.tw

Ethical Corporate Management promotion Team mailbox: Integrity@x-legend.com.tw

- Standard procedure for handling whistleblowing cases:

The Company’s "Procedures for Handling Reports of Illegal, Unethical, or Dishonest Behavior" stipulates regulations for acceptance principles, investigation procedures, follow-up measures after investigation reports, and protection of whistleblowers. The standard operating process is as follows:

- Acceptance: Whistleblowers should provide their names and specific evidence. If an anonymous report is specific and requires investigation, the receiving unit (the Ethical Corporate Management promotion Team) may still process the case.
- Investigation and impartiality: an investigation team is formed to conduct a detailed investigation. Investigations shall be conducted in a fair and objective manner, and where necessary the relevant interested parties shall be required to recuse themselves.
- Confidentiality Mechanism: The content of the report and the information of personnel involved in the investigation are subject to strict confidentiality management. Unauthorized investigation activities are strictly prohibited.
- Follow-up Measures: After completing the investigation, a report shall be issued and submitted to the appropriate level (such as the President, Chairman, or Board of Directors) for decision. If verified, it will be handled according to the Company’s disciplinary regulations.
- Whistleblower Protection: The Company strictly prohibits unfair treatment or retaliation against whistleblowers and guarantees that their identity and working conditions (such as promotion, transfer, and other rights) will not be damaged due to reporting. If the identity of a whistleblower is exposed, the Company will investigate the cause and strictly handle the person responsible for the exposure according to regulations.

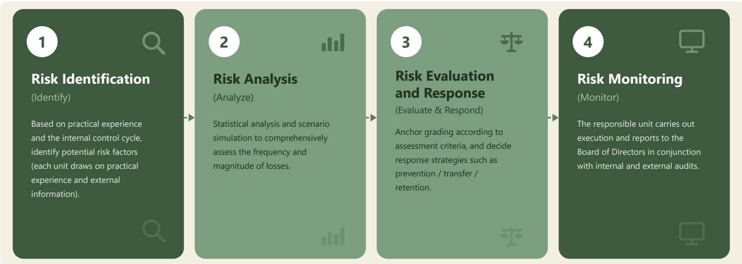
Risk Management

Risk Management Mechanism

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.

Risk Management Organizational Structure

- Board of Directors: as the highest decision-making body, the Board approves and oversees the overall risk management policy and its implementation, ensures that risk control measures are appropriate, and bears ultimate responsibility for overall risk management. It ensures that the Company's risk management strategy is aligned with its sustainable operation objectives and safeguards shareholders' rights and interests.
- Audit Committee: oversees the effectiveness of risk management implementation and makes recommendations for improvement. It ensures that risk management policies are effectively carried out so as to prevent material risk losses.
- Chairman Office: the unit responsible for executing risk-related duties, in which the Chief Risk Officer establishes risk assessments for business decisions and implements response strategies.
- Risk Control Task Team: the most senior supervisor of each unit serves as a risk management member, responsible for analyzing and monitoring the risks relating to their own unit, ensuring that operating units genuinely implement the risk management system, and — together with the relevant personnel of each unit — responsible for carrying out risk management procedures.



Description of Risk Types

Type of Risk	Risk Description	Impact or Effect on the Company	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.	Deploying software and hardware defense systems, conducting data backups and disaster recovery plan drills, and incorporating the key items of the related knowledge and information into audit priorities for examination.
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.	Conducting a regulatory compliance review each year and establishing operating strategies suited to the Company in compliance with the law.
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.

Regulatory Compliance

Upholding the principle of ethical management, the Company regards regulatory compliance as the core of corporate governance. We have established a sound internal management system and each year conduct a comprehensive review of the relevant domestic laws and regulations and of our business scope, together with a compliance review, so as to keep abreast of the latest regulatory developments, accurately assess their substantive effect on the Company's business expansion and financial soundness, and put risk control into practice.

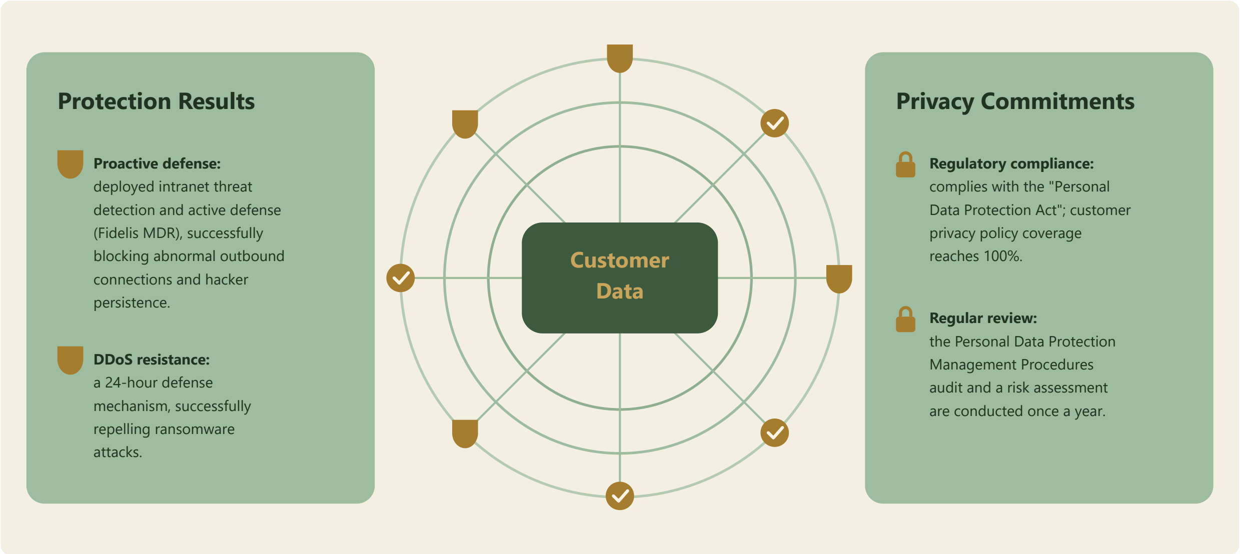
At the product and service level, the Company strictly complies in its operations with the "Consumer Protection Act", the "Fair Trade Act", the "Protection of Children and Youths Welfare and Rights Act", and the standard contract for online game services and other related regulations, actively safeguarding user rights and the safety of the online environment for children and adolescents.

The Company determines material violations according to the following criteria:

- Whether the severity of the incident has a material effect on the Company's operations, financial position, reputation or the environment.
- Whether the amount of the fine reaches or exceeds NT$1,000,000.

No material violations occurred at the Company in 2025.

Information Security and Customer Privacy Protection



Information Security Management

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 2022.08.05, 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.

Information Security Promotion Organizational Structure

Information Security Policy and Management

- Management System Implementation: Ensure the effective execution of the information security management system, and conduct regular evaluations and improvements.
- Asset Risk Management: Effectively manage information assets, continuously perform risk assessments, and adopt appropriate protection measures.
- Confidentiality Protection: Protect information and information systems to avoid unauthorized access.
- Integrity Protection: Protect information and information systems to avoid unauthorized modification.
- Availability Assurance: Ensure that authorized users can access and use information and information systems when needed.
- Compliance with Laws: Ensure that all information security operations comply with the requirements of relevant laws and regulations.
- Business Continuity: Evaluate the impact of various disasters and formulate business continuity plans for core operations.
- Education and Training: Implement information security education and training to enhance the security awareness and response capabilities of all employees.
- Outsourcing Management: Implement security management for outsourced vendors to ensure the security of outsourced services.
- Continuous Improvement: Achieve continuous improvement of the information security management system through internal audits and management reviews.
- Intelligence Integration: Promote the integration of security protection and strengthen internal and external information security intelligence sharing and joint defense capabilities.

Specific Management Programs

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.
- The Company has joined the Information Service Industry Association of R.O.C. and the Taiwan Computer Emergency Response Team / Coordination Center, and regularly reviews and revises its internal operating rules to comply with the Information Security Control Guidelines for TWSE/TPEx Listed Companies.
- 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 investment insurance.

Information Security Incidents

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.

In addition, after the official activation of Network Threat Detection and Managed Detection and Response (Fidelis MDR) on 2024.12.10, abnormal external connections were detected on internal hosts in March 2025. It was found that hackers used fake system services to lurk and establish long-term connections with suspicious C2 servers, attempting lateral movement within the internal network to expand the infection range. Upon detection, malicious IP connections were immediately blocked. After investigation, global scanning and cleaning of malicious files were completed, and backdoor networks were blocked at the firewall, clearing the threat and restoring the system to normal. This incident highlighted that some hosts became blind spots in the investigation due to the lack of Endpoint Detection and Response (EDR); therefore, the Company will continue to expand EDR deployment in the future to ensure all endpoint activities can be monitored and traced. The MDR system played a key role in this incident, proving its investment value.

Reported implementation status to the Audit Committee and Board of Directors on 2025.12.19

- The rate of completing notification, response, and recovery within 72 hours after becoming aware of an information security incident is 100%.

Achievement rate: 100%.

Incident date: 2025.03.11. The MDR system immediately blocked malicious IP connections upon detection. Global scanning and cleaning of malicious files were completed, and backdoor networks were blocked at the firewall.

- The email link click rate and attachment opening rate for email anti-virus drills are less than 5%.

Achievement rate: 100%.

Execution period: 2025.05.26~2025.06.11; link click rate 4.2%, attachment opening rate 0.3%.

- Conduct information security education training once a year, and the training period shall not be less than 1 hour.

Achievement rate: 100%.

Execution period: 2025.02.24~2025.02.27 (to all employees).

- Information security incidents involving data leakage of information systems ≤ 2 times/year.

Achievement rate: 100%.

Information security incidents involving data leakage this year: 0.

- ➢ Account privilege management review (once a year).

Achievement rate: 100%.

Execution period: 2025.12.08~2025.12.18 (to all employees).

- ➢ Total annual training hours for information security team members shall not be less than 3 hours, and not less than 6 hours for the Information Security Supervisor and CISO.

Achievement rate: 100%.

Execution results: Member A (3 hours), Member B (6 hours), Supervisor (6 hours), CISO (6.4 hours).

Information Security Performance in 2025

In 2025, there were no losses, potential impacts, or countermeasures resulting from major cybersecurity incidents.

Customer Privacy Protection

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.

Implementation Guidelines

- ■ Establish a privacy protection policy: Define the goals and requirements clearly for protecting privacy.
- ■ Set up a privacy protection organization: Responsible for promoting and implementing privacy protection tasks.
- ■ Conduct privacy risk assessments: Identify and assess privacy protection risks.
- ■ Develop privacy management measures: Implement appropriate safeguards against privacy risks.
- ■ Conduct privacy protection education and training: Enhance employees' awareness of privacy protection.
- ■ Conduct regular privacy audits: Assess the effectiveness of privacy management.

Privacy Performance in 2025

Education, Training and Awareness Activities on Employee Personal Data Protection

Participation in the annual training courses by members of the personal data project team was 100%, with average training hours of 1 hour; participation by all employees in personal data protection awareness activities was 99%, and the pass rate in the post-awareness test was 100%.

Internal Audit and Management

- ➢ A "personal data protection management procedures audit" is conducted once a year
- ➢ A personal data risk assessment and review is conducted once a year
- ■ In 2025, 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.

Membership in Industry Associations

Because the Company's technologies and products span a wide range of fields, it actively participates in relevant industry associations, technology alliances and activities in order to acquire new industry and technical knowledge and to build sound cooperative relationships with enterprises and institutions in related fields, jointly promoting the sustainable development of the industry. In 2025 the Company participated in a total of 4 domestic and international industry associations, professional associations and non-profit organizations, as follows:

- **Taiwan Game Industry Promotion Association**
- **Cybersecurity Information Sharing Organization**
- **Taiwan Computer Network Crisis Management and Coordination Center**
- **Taipei Computer Association**

Product and Service Management

Customer Health and Safety

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.

Prevention of Cybercrime

Building a Safe Gaming Ecosystem: Anti-Fraud and Account Protection

Multi-Channel Anti-Fraud Awareness

Real-time broadcasts on the official website news and in-game channels raise players' awareness of fraud prevention.

Big Data Proactive Defense

Electronic records are used to build a database, precisely configuring abnormal-behavior alerts and proactively intercepting transactions.

24-Hour Immediate Assistance

Intelligent and text-based customer service is on standby around the clock, urgently securing electronic records of criminal activity for retrieval.

Police Collaboration in Law Enforcement

A dedicated liaison team is established to provide electronic traces and terminology analysis, fully assisting in curbing cybercrime.

Marketing and Labeling

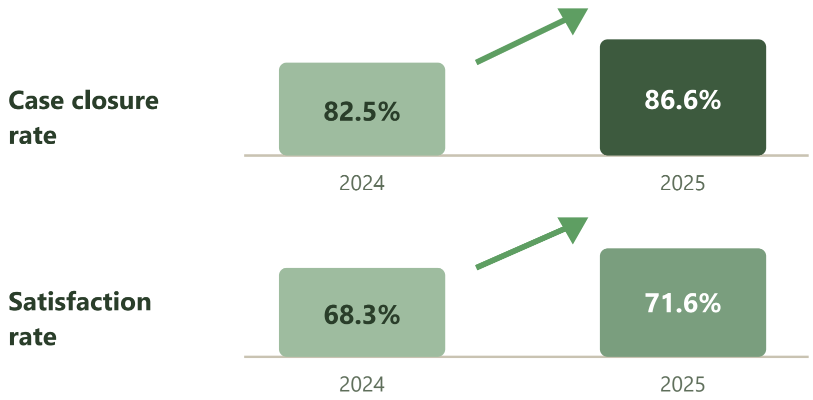
Responsible Gaming Behavior and Outstanding Customer Service

Healthy Gaming

Implementing the game rating system (PG 12 and similar levels) to protect children and adolescent users.

Setting spending limits and offering a free-to-play mode to prevent impulsive spending and addiction.

Customer Service Satisfaction
2024 vs 2025



Insight Widget

Optimized periodic system reports and the introduction of smart customer service have effectively improved problem-solving efficiency.

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.

Product Responsibility

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

Year	2024	2025
Incidents of Non-Compliance Concerning the Health and Safety Impacts of Products and Services	None	None
Incidents of Non-Compliance Concerning Product and Service Information and Labeling	None	None
Incidents of Non-Compliance Concerning Marketing Communications	None	None

Operating Activity Metrics

Percentage that is cloud-based: because all of the Company's product operating activities are online games running on cloud servers, cloud-based services account for 100%.

Managing Systemic Risk from Technology Disruptions

Total customer downtime days	4.75 days
Performance issues	336 occurrences
Number of service disruptions	30 occurrences

Supplier Management

The Company conducts all of its business activities on the principle of integrity and prohibits fraud of any kind. So that suppliers are better aware of the "Company's code of ethics" and "ethical management policy", the Company has established the "Code of Ethical Conduct" and the "Ethical Corporate Management Best Practice Principles" to be complied with. In all business dealings, the legality and integrity of the counterparty's conduct are taken into account to ensure that business activities comply with the principle of integrity, and contracts expressly provide that where dishonest conduct is involved, the contract may be terminated or rescinded at any time.

The Company's internal rules include the "Supplier Management Procedures", the 'Periodic Evaluation Form", the "Supplier Information Form" and the "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.

Internally, through awareness activities and in-house training courses, the Company expressly provides that during their employment no employee may use their position to request entertainment or gifts from customers or vendors, or to accept commissions, remuneration or other improper benefits, or engage in such conduct, so as to prevent employees from harming the Company's interests for personal gain.

The table below shows the Company's regional procurement information for the two most recent years.

Year	2024		2025	
Region	Amount (in NT$ thousands)	Percentage	Amount (in NT$ thousands)	Percentage
United States	273,042	50%	168,220	43%
China	220,629	41%	183,311	46%
R.O.C	46,654	9%	43,112	11%
Total	540,325	100%	394,643	100%

The table below shows complaints of corruption and bribery and incidents of regulatory violation in business operations at the Company in the two most recent years.

Year	2024	2025
Item	Number of cases	Number of cases
Complaints of corruption and bribery	0	0
Incidents of regulatory violation in business operations	0	0

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.

Communicable Disease Prevention (Organizational Resilience)

Medical / Health Resilience Toolkit

Epidemic Prevention Organization

An epidemic prevention response team was established, led by the Vice President Of Operation, implementing prevention measures in accordance with the guidelines of the Central Epidemic Command Center.

Entry Control for Staff and Visitors

Body temperature is measured strictly and a notification mechanism for epidemic prevention is in place; the same controls apply to employees and to visitors entering the premises.

Supplies and Vaccine Support

Vaccination leave is granted, and rapid test kits and epidemic prevention supplies are distributed to all colleagues.

V Social

Talent Development

Human Rights Policy and Commitments

Talent Strategy and Employee Rights

Building a diverse, inclusive and equal workplace

Talent

Non-Discrimination

Merit-based; elimination of differential treatment by gender.

Employment Policy

Zero discrimination and equal opportunity; workplace inclusion.

Privacy Protection

Strict protective measures safeguarding privacy rights.

Healthy Workplace Environment

Regular health checkups, protective equipment, physical/mental balance.

Reasonable Working Hours

Working hours set per regulations; attention to attendance.

Elimination of Workplace Harassment

Zero-tolerance policy; grievance channels established.

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.

The Company strictly abides by the laws of the R.O.C. 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.

Seven Measures Safeguarding Employee Rights

Non-Discrimination | Healthy Workplace | Labor Communication | Working Hours | Anti-Harassment | Privacy | Diverse Employment

1 Non-Discrimination

- Merit-based recruitment and promotion
- Elimination of differential treatment by gender

2 Healthy Workplace Environment

- Regular health examinations
- Safety protection equipment implemented
- Physical and mental health balance maintained

3 Smooth Labor Communication

- Quarterly labor-management meetings
- Consensus built through diverse channels
- Harmonious labor relations

4 Reasonable Working Hours

- Working hours set per regulations
- Overtime managed in compliance
- Attention to attendance

5 Elimination of Workplace Harassment and Strengthening Gender Equality Rights

- Sexual harassment prevention measures established
- Grievance channels and disciplinary rules established
- Gender equality seminars held

6 Privacy Protection

- Privacy rights of all parties safeguarded
- Strict rules and protective measures followed

7 Employment Policy

- Zero discrimination, equal opportunity
- Workplace diversity and inclusion implemented
- Forced labor and discrimination strictly prohibited

Operations and Suppliers Identified as Having Significant Risk for the Right 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. During the reporting period, the Company received no reports of suppliers or operating locations violating freedom of association or facing risks in respect of collective bargaining.

Operations and Suppliers at Significant Risk for Incidents of Forced or Compulsory Labor

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. During the reporting period, the Company received no reports of suppliers or operating locations presenting a significant risk of incidents of forced or compulsory labor.

Workforce Composition

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.

The table below shows the number of employees by employment type and gender for the two most recent years:

Year	Gender	Regular	Temporary	Full-time	Part-time	Total Employees
2024	Male	177	0	177	0	177
	Female	122	0	122	0	122
	Subtotal	299	0	299	0	299
2025	Male	186	0	186	0	186
	Female	133	0	133	0	133
	Subtotal	319	0	319	0	319

The table below shows the analysis of employees by nationality for the two most recent years:

Year	Non-national Employees	%	National Employees	%	Number of Employees at Year-End
2024	3	1	296	99	299
2025	4	1	315	99	319

The table below shows the composition of employees by department and education level for the two most recent years:

Year		2024	2025
Number of employees	Sales Department	59	66
	Administrative Department	31	32
	R&D Department	209	221
	Total	299	319
Educational Background Ratio (%)	Doctorate	0.00	0.00
	Master's	10.03	9.09
	College	79.60	82.13
	High School	10.37	8.78
	Below High School	0.00	0.00

Non-employee Structure

The table below shows, for the two most recent years, the number of non-employees engaged under short-term contracts with the Company rather than under employment contracts for labor services:

Item	Year / Nationality	2024		2025	
		Local nationality	Foreign nationality	Local nationality	Foreign nationality
Gender	Male	1	0	4	1
	Female	4	0	4	2

Employee Diversity, Inclusion and Equality

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.

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:

2024	New Hires	Resignations	Year-end Headcount	Head Level	%	Non-Head Level	%
Male	19	33	177	6	2	171	57
Female	12	27	122	5	2	117	39
Total	31	60	299	11	4	288	96

2025	New Hires	Resignations	Year-end Headcount	Head Level	%	Non-Head Level	%
Male	27	18	186	6	2	180	57
Female	16	5	133	5	1	128	40
Total	43	23	319	11	3	308	97

Note: The Company's operating base is the R.O.C. Senior management is defined as supervisors at division level and above; 100% of the Company's senior management are R.O.C. nationals.

The following shows the ratio of the standard entry-level salary of the Group in Taiwan to the local minimum wage:

Gender	2024	2025
Male	1.17	1.08
Female	1.10	1.20

The table below shows the number of employees with disabilities employed in the two most recent years:

Year	Number of Employees at Year-End	Number Required by Law	Number Actually Employed	Number Counted under the Law	Notes
2024	299	2	1	2	The employee has a severe disability and therefore counts as 2 persons, so the requirement was met
2025	319	3	1	2	The employee has a severe disability and therefore counts as 2 persons; as of the end of 2025 the Company was still 1 person short, and this was made up on 2026/05/07

The table below shows the age distribution of employees for the two most recent years:

Year	No.	Ages 21–30	Ages 31–40	Ages 41–50	Ages 51–60	Ages 61–70	Total
2024	New Hires	23	7	1	0	0	31
	Resignations	26	26	8	0	0	60
	End-of-Year	64	169	60	6	0	299
2025	New Hires	34	8	1	0	0	43
	Resignations	10	9	3	1	0	23
	End-of-Year	73	176	65	4	1	319

The total turnover rate in 2025 was 3.72%. The table below shows turnover statistics and their distribution for the two most recent years:

Year	Turnover	By Gender		By Age		
		Male	Female	Under 30	30–50	Over 50
2024	Voluntary turnover rate (%)	4.35	5.02	9.48	3.61	0.00
	Total turnover rate (%)	8.97	10.42	17.24	8.02	0.00
2025	Voluntary turnover rate (%)	3.86	0.78	5.36	2.02	0.00
	Total turnover rate (%)	4.96	1.96	6.25	3.03	9.09

Note: The turnover rate is calculated as the number of resignations / [(headcount at the beginning of the period + headcount at the end of the period) / 2]

Explanation of changes and trends over the two most recent years:

The Company's employee turnover rate in 2025 fell significantly compared with the previous year, indicating that overall workforce mobility has stabilized. The change resulted mainly from the combined effect of greater maturity in our systems and more stable organizational operations.

Reasons for the Decline in the Overall Turnover Rate

In 2025 both the total turnover rate and the voluntary turnover rate declined, reflecting a greater willingness among employees to stay. The main reasons include:

- The Company's operations and organizational structure have become more stable, reducing the personnel mobility caused by uncertainty.
- Human resource practices have been progressively institutionalized and standardized, helping employees to better anticipate work rules and career arrangements.
- Continuous communication and the optimization of management mechanisms have improved the working environment and internal operating efficiency, reducing the risk of involuntary turnover.

Reasons for the Improving Trend in Turnover by Gender

The total turnover rate and the voluntary turnover rate for female employees fell markedly in 2025, indicating stronger workplace support for the retention of employees of different genders. The reasons include:

- Work practices and management approaches have become more flexible and consistent, reducing resignations caused by family or personal circumstances.
- Job assignments and workloads have become more stable, helping to increase the willingness to stay over the long term.

- The Company continues to strengthen a workplace culture of fairness and respect, promoting gender friendliness and work-life balance.

Analysis of the Reasons for Turnover Trends by Age

Turnover rates fell across all age groups in 2025, with the improvement being most evident among younger employees.

- The turnover rate for employees under 30 declined, indicating that the management of new employees' adjustment period and job stability have improved, helping to reduce early-stage turnover.
- The turnover rate for employees aged 30–50 remained low, reflecting this group's higher stability in relation to job content and organizational development.
- Resignations among employees over 50 were mainly attributable to life-stage adjustments and did not represent a structural turnover trend.

Employee Rights 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.

The table below shows the Company's current benefits system:

Current Benefits System

Life Care	Health Care and Education	Compensation
Birthday gift money, birthday leave and birthday celebration parties	Subsidies for professional training courses	Competitive salary structure
Employee travel subsidy	Employee lounge	Bonuses for the three major festivals
Wedding, funeral and celebration subsidies	Subsidies for employee club activities	Employee remuneration
Transportation allowance for returning to hometown		Labor insurance, health insurance, pension and group insurance
Service discounts at contracted vendors		Employee lunch provided
Family care leave		Afternoon tea once a week
		Childcare allowance for employees’ children
		Restricted employee stock awards

In addition, to promote gender equality the Company has established provisions on menstrual leave, maternity (prenatal check-up) leave, paternity (prenatal check-up) leave, pregnancy-related sick leave and family care leave; unpaid parental leave may also be applied for until a child reaches 3 years of age. The table below shows unpaid parental leave for the two most recent years:

	2024				2025			
	Number eligible for parental leave	Number actually taking parental leave	Return-to-work rate	Retention rate	Number eligible for parental leave	Number actually taking parental leave	Return-to-work rate	Retention rate
Male	8	0	No applications, therefore not applicable	No applications, therefore not applicable	6	0	Not applicable	Not applicable
Female	5	2	100%	100%	5	0	Not applicable	Not applicable

The table below shows the salaries of full-time non-supervisory employees for the two most recent years:

Gender	2024				2025			
	Number of People	Total salary of full-time employees (NT$ thousands)	Average salary (NT$ thousands)	Median (NT$ thousands)	Number of People	Total salary of full-time employees (NT$ thousands)	Average salary (NT$ thousands)	Median (NT$ thousands)
Male	178	168,435	957	863	177	157,895	907	847
Female	119	95,641	886	793	122	93,945	824	749
Full-time employees	297	264,076	930	837	299	251,840	874	790

Explanation of the change: the difference between the two years was less than 10%. The difference was mainly because profitability was good in 2024, so a larger amount of employee remuneration was distributed, resulting in a relatively large change between the two years.

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.

The table below shows group insurance for the two most recent years:

Year	Number covered by group insurance	Annual group insurance premium (NT$ thousands)	Number using group insurance	Utilization rate
2024	369	567	29	8%
2025	359	780	18	5%

Employee Opinion Survey

The Company values employees' voices. From 2025 the Management Division conducts an employee satisfaction survey once a year to understand how satisfied employees are with the Company. Employee satisfaction is surveyed by means of composite indicators presented across the various dimensions employees encounter, and the results are subsequently used for optimization and improvement, continuously enhancing the working environment and corporate culture.

For 2025 the Company presented nine dimensions: engagement, sustainability, advocacy, culture, work, development, collaboration, compensation and leadership.

- Coverage: the Group
- Survey period: May 2025.
- Respondents: a total of 265 people completed the survey in 2025, a coverage rate of 87.46%.
- Satisfaction follow-up:
  - On 2025.07.04 a meeting of first-level supervisors was convened to review and discuss the employee satisfaction results.
  - On 2025.07.18 the response to the employee satisfaction survey was issued to the whole company by e-mail.
  - Negotiation and follow-up at quarterly labor-management meetings, strengthening two-way communication.

- Retention rate: 81.74%.
- Improvements to the working environment:
  - Air-conditioning temperature: in response to colleagues' reports that the air-conditioning temperature was too high, we immediately contacted the vendor to carry out a full inspection. Some equipment was found to be faulty, and replacement of the faulty equipment in the production and operations area has now been arranged, effectively improving the temperature comfort of the offices.
  - Office furniture upgrade: to ensure that all colleagues enjoy a comfortable working experience, a questionnaire on the need to replace office chairs was conducted in July 2025, and old and damaged office chairs have been replaced.
  - Multi-monitor setup: to enhance colleagues' work efficiency and convenience, colleagues may apply to their supervisor for a multi-monitor setup, and the Company provides the configuration according to actual needs.
  - Strengthened smoking rules: in response to colleagues' reports concerning the smoking rules, we have asked the Management Division to step up the related communication, reiterating the Company's no-smoking policy and asking all supervisors to advise and manage colleagues who smoke in non-smoking areas, so that we can together maintain a fresh and healthy office environment.
- Enhancement of employee benefits:
  - Increase in the overtime meal allowance: in recognition of colleagues' hard work, from August 2025 the overtime meal allowance was raised from the current NT$150 to NT$250.
  - Review of lunch expenses: we undertake to review lunch expenses each year in line with the price index and to raise them where appropriate, ensuring that colleagues receive a reasonable meal subsidy.

Reporting Channels for Unlawful Infringement

The Company is committed to providing a friendly and safe working environment and actively protects its personnel from threats such as sexual harassment. It has established the Measures for the Prevention, Complaint and Discipline of Sexual Harassment, which include a reporting system, and the Company provides reporting channels to assist persons subjected to unlawful infringement in filing complaints or pursuing subsequent procedures. Complaint procedures for handling such incidents have also been established, providing all employees with a working environment free from sexual harassment. The table below shows reports of unlawful infringement for the two most recent years:

Item / Number of Cases	2024	2025	Item / Number of Cases
Sexual harassment complaints	0	0	Sexual harassment complaints
Labor disputes	0	0	Labor disputes
Incidents of unlawful infringement	0	0	Incidents of unlawful infringement

Collective Agreements

Although the Company has not established a labor union and has no collective agreement, it holds labor-management meetings quarterly and provides transparent communication channels; the resolutions of the labor-management meetings apply to all employees. One hundred percent of the labor representatives are employees who do not hold supervisory positions, so that labor's needs can be raised effectively and a harmonious labor-management relationship established. At the Company's labor-management meetings, both sides jointly negotiate matters concerning rights and interests. 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.

The table below shows disputes and incidents in the two most recent years that required the Company to conduct labor-management negotiations:

Item / Number of Cases	2024	2025
Cases in which a dispute or incident required the Company to conduct labor-management negotiations	0	0

The table below shows labor-management communication for the two most recent years:

Item / Number of Sessions	2024	2025
Employee Welfare Committee	6	7
Labor-management meetings	4	4
Occupational Safety and Health Committee meetings	4	4
Employee satisfaction survey	0	1

Talent Cultivation and 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.

Programs for Upgrading Employee Skills and Transition Assistance

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.

Employee training in the two most recent years:

Item	2024			2025		
	Number of trainees	Expenditure (NT$ thousands)	Training Hours (hours)	Number of trainees	Expenditure (NT$ thousands)	Training Hours (hours)
General employees' training	324	11	455	665	0	667
Competency training	66	64	253	64	52	200
Management training	13	45	209	73	52	202
Total	403	120	917	802	104	1,069

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.

Pension System

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.

Pension contributions in the two most recent years:

Pension System	Old	New (employer contribution)	New (voluntary employee contribution)
Source of Law	Labor Standards Act	Labor Pension Act	Labor Pension Act
Contribution Type	The contribution rate will be 2% of employees' monthly salaries, contribute to the Bank of Taiwan 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	Voluntary contributors refers to the number of employees contributing more than the employer's contribution rate of 6%
Contribution Amount	Old system (amount / NT$ thousands)	New system (amount / NT$ thousands)	Contributors as a proportion of all employees
2024	36	13,333	12.78%
2025	33	13,746	14.86%

Occupational Safety and Health

Occupational Safety and Health Policy

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.

Worker participation, consultation, and communication on occupational health and safety

The Company's Occupational Safety and Health Committee meets at least once each quarter and handles matters such as recommendations, coordination, review and assessment in accordance with statutory requirements. The planned workplace safety arrangements are described below:

- Office areas and restrooms are cleaned daily in coordination with building services to maintain a clean and comfortable work environment.
- Outsourced cleaning services conduct regular weekly cleaning to maintain office cleanliness.
- The working environment is an office building that meets safety inspection requirements, with fire protection systems installed in accordance with fire regulations. In 2025 the number of fires, the number of deaths and injuries in the workplace and their respective ratios were all 0. Fire evacuation and firefighting drills are conducted once every six months, and the Company works actively with the building management committee to promote fire safety awareness, continuing to deepen colleagues' response capability and safety awareness.
- Water dispenser filters in the pantry are changed quarterly. Water towers are cleaned in coordination with building management to ensure drinking water quality.
- Annual air-conditioning system maintenance is conducted, along with system upgrades in cooperation with the building management, to ensure air quality in the workplace.
- In accordance with Article 12 of the Occupational Safety and Health Act, carbon dioxide monitoring is commissioned every six months from an institution recognized by the Ministry of Labor. The monitoring results in February 2025 and August 2025 both met statutory standards, ensuring that colleagues work in a high-quality environment.

- 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.

Hazard Identification, Risk Assessment, and Incident Investigation

- 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.
- Access control operations are performed in cooperation with building management, and regular floor patrols are conducted.
- Physicians make regular on-site visits to provide occupational safety and health protection for employees.
- Employees are regularly sent to external organizations for safety training, and learnings are shared internally to enhance employees' self-safety awareness and prevent emergencies.
- 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.

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.

Coverage Statistics of the Occupational Safety and Health Management System for the Two Most Recent Years

Coverage Statistics of the Occupational Safety and Health Management System	2024	2025
Total Number of Employees Throughout the Year	369	359
Number of Workers (Non-Company Employees)	0	0
Number of Employees and Workers (Non-Employees) Covered by the Occupational Safety and Health Management System	369	359
Percentage of Employees and Workers (Non-Employees) Covered by the System	100%	100%
Number of Employees and Workers (Non-Employees) Audited Internally for the System	369	359
Percentage of Employees and Workers (Non-Employees) Audited Internally for the System	100%	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	-	-

Awareness E-mails Issued by the Occupational Safety and Health Committee in the Two Most Recent Years

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
2025.01.21	[Health Info] Cold Hazard Prevention
2025.04.22	[Health Info] Measles Prevention
2025.07.22	[Health Info] COVID-19 Prevention
2025.10.21	[Health Info] Influenza Vaccination

Occupational Injury

On-site services by occupational physicians are arranged once per quarter to check for potential occupational injuries. Occupational health nurses also provide health consultations to employees. No occupational casualties or diseases occurred in 2025.

Occupational Accidents in the Two Most Recent Years

No occupational accidents occurred in 2024 or 2025, and no complaints or penalties from external or regulatory bodies related to occupational incidents were reported.

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.

Supporting the Development of the Domestic Sports Industry

The Company is dedicated to giving back to society. We have supported various domestic sports initiatives, aiming to foster local talent and boost the R.O.C.'s sports development.

Key social engagement project: public-private collaboration to deepen science education and local cultural creativity

The Company firmly believes that "digital innovation" and "cultural heritage" are the two wings that drive future social progress. To put this belief into practice, for two consecutive years (fiscal 2024 to 2025) the Company has used its locally originated, self-developed IP and core technological capabilities to actively support the flagship event and core indicator of "Science Education Month" — the major annual education policy organized by the Education Department of the Hsinchu County Government — namely the "Fun PLAY! My Science FUN City" science popularization expo.

Social Engagement: Public–Private Collaboration in Science and Cultural Creativity

Project

Two consecutive years

Supporting the "Fun PLAY! My Science FUN City" science popularization expo organized by the Education Department of the Hsinchu County Government.

Learning Through Play (Technology Popularization)

Turning game development and art design into a vehicle for non-formal education, implementing STEAM education and inspiring digital literacy among young people.

Local Cultural Creativity (Cultural Identity)

Drawing on the self-developed original IP "Tales of Wind" (such as the character Ahri) to deepen local ACG cultural identity and soft power.

Industry–Government–Academia Collaboration (SDGs in Practice)

Cross-sector collaboration, recognized with letters of appreciation from the local government for two consecutive years.

VI Environment

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.

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.

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

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.

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.

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.

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.

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.

Climate Change

Climate Oversight and Governance Structure

In response to high climate uncertainty and rapid changes in policies and markets, and to promptly grasp and estimate the possible impacts of climate change, the Company also further evaluates the risks that floods, droughts, typhoons, and high temperatures may bring to various operating sites. To master the climate changes and market dynamics of the external environment and more comprehensively consider the overall operational strategic planning, the Company has established the "Sustainable Development Best Practice Principles". The Sustainable Development Promotion Team was established on 2024.11.01, led by the accounting officer and composed of members from various departments with professional knowledge and capabilities in corporate sustainability. The team meets quarterly to formulate, promote, and strengthen the action plans and capital expenditures for major sustainability policies (including climate-related issues) of each company within the Group, and to review, track, and revise the implementation and effectiveness of sustainable development. The Board of Directors appointed a director on 2024.12.20, to supervise the progress of sustainable development promotion, and has reported the implementation results to the Board at least once a year since 2024. At the same time, the implementation of corporate social responsibility is disclosed in Board meetings and annual reports to ensure the implementation of sustainable development and corporate social responsibility policies. Additionally, the Risk Management Group is responsible for the Company's risk management policies and procedures, including climate-related risk issues, the latest legal regulations on industrial climate risks, and updating the identification results of climate risks and opportunities. The Risk Management Group has also formulated the "Risk Management Best Practice Guidelines," incorporating climate change risk management into the Company's overall risk management process. Furthermore, other functional committees are also responsible for the governance of some climate-related issues, including: the "Audit Committee," which meets quarterly to discuss relevant issues and periodically listens to the internal audit manager's reports on the design and operational effectiveness of the internal control system for climate-related risks, as well as audit findings.

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.

Environmental Performance Dashboard

Greenhouse Gas Emissions (Scope 1+2)

334.32 tonnes CO_2e ▼

Down from 366.51 tonnes

(Scope 1: 29.80 / Scope 2: 304.52)

- **Emission intensity: 0.28 (tonnes / NT$ million)** ▲

Note: Subsidiary carbon emissions and ozone-depleting substances (ODS) are both 0.

Energy Consumption

717,682 kWh ▲

(or 2,583.66 GJ)

Note: Mainly office lighting and computer use; no gasoline, diesel or gas is used.

Water Resources

4,109 tonnes ▲

Water intensity: 13.21 (tonnes / employee)

Note: Office domestic water only, no industrial water. Water discharge is 0.

Waste

2 tonnes ▼

Non-hazardous waste, down from 3 tonnes

Hazardous waste: 0 tonnes

Greenhouse Gas Management

Strategy, Methods and Targets for Greenhouse Gas Management

The Company prepared its first Greenhouse Gas Inventory Report starting from 2025 and officially designated this year as the "base year" for reduction targets. The Company is committed to reducing the emission intensity of office operations year by year through energy management, administrative paperlessness, and changes in employee behavior. The short-term goal is to establish an accurate carbon emission baseline, while the long-term goal is to achieve a low-carbon transition for office operations.

The Company promotes the following specific reduction measures across the three major dimensions of energy, administration, and transportation:

Energy Transition

(Energy and Equipment Management)

Lighting Energy Saving

Fully replace with energy-saving lamps and strictly implement the regulation of turning off lights when leaving office areas and meeting rooms.

Habit Formation

Promote turning off lights for 1 hour during lunch breaks on workdays and require employees to turn off computer power after work.

High-efficiency equipment

Prioritize the purchase of multi-function peripherals with energy-saving and environmental protection certifications.

Paperless Transition

(Administrative Processes and Consumables)

Digital transformation

Internal company announcements are fully made via email to reduce unnecessary meetings or switch to video conferencing.

Carbon Reduction in Meetings

Use projection equipment to replace paper printing for meeting materials and promote a paperless office environment.

Green procurement

Use photocopy paper with PEFC environmental certification and advocate the use of scrap paper for internal documents as much as possible.

Transport and Behavior Transition

(Green Transportation and Life Transition)

Video conferencing

Install video equipment to reduce cross-regional meetings and domestic/international business travel, reducing transportation carbon emissions from the source.

Green commuting

Encourage employees to use public transportation for commuting.

Waste Reduction Life

Smoking is fully prohibited in office and building spaces, and colleagues are encouraged to bring their own tableware to reduce the use of disposable items
.

Achievement of reduction targets:

- Completed Report: The Greenhouse Gas Inventory Report was completed on 2026.03.04, and reported to the Board of Directors.
- Performance Management: Analyze the carbon reduction benefits of various energy-saving measures by continuously promoting the above action plans.
- Rolling Revision: Regularly review the achievement rate of using video conferencing to replace business travel, as well as reduction data for paper and electricity consumption, to serve as a reference for future strategic adjustments.

Greenhouse Gas Emissions

The Company has established its greenhouse gas inventory mechanism in accordance with the Greenhouse Gas Protocol issued by the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI). Since 2022 it has conducted a regular annual inventory of its greenhouse gas emissions, giving it a complete picture of its greenhouse gas use and emissions and verifying the effectiveness of its reduction actions. The Company's electricity is supplied by Taiwan Power Company and is used for employees' daily needs in the office and for building air conditioning and cleaning. The greenhouse gas inventory data for the most recent two years are summarized based on the operational control method, including the greenhouse gas emissions of the Company and all subsidiaries in the consolidated financial statements, as explained below:

Year		2024		2025	
Item (unit)		Emissions (tonnes CO2e)	Intensity (Note 1)	Emissions (tonnes CO2e)	Intensity (Note 1)
The Company	Scope 1	29.80		29.80	
	Scope 2	336.71		304.52	
	Subtotal	366.51		334.32	
Total Subsidiaries in Consolidated Financial Reports	Scope 1	0		0	
	Scope 2	0		0	
	Subtotal	0		0	
Total		366.51	0.23	334.32	0.28

Note 1: Intensity = tonnes CO2e / NT$ million of revenue.

In 2025 the Company strictly complied with the Montreal Protocol and regulatory requirements: it emitted no ozone-depleting substances (ODS), and there were no sources generating ozone-depleting substances within the Company.

Energy Management

Energy Use Policy

The Company's principal business is game innovation and development and the provision of online game services; its products are virtual game points and additional content or services purchased within applications, and its operating processes generate no air pollution emissions. Because energy consumption is concentrated in office lighting equipment and computers, we continue to raise awareness among colleagues and are committed to strengthening their energy-saving consciousness.

Energy Use

Energy Item	Unit	2024	2025
Gasoline / diesel*	Liters	0	0
Liquefied petroleum gas (gas)*	Liters	0	0
Purchased electricity — renewable energy	kWh	0	0
	GJ	0	0
Purchased electricity — non-renewable energy	kWh	709,912.07	717,682.36
	GJ	2,555.68	2,583.66

*The Company owns or leases no company vehicles; the data apportioned for the office building is negligible in significance and is disregarded, so this item is 0.

*No bottled gas or natural gas is used at all in the Company's offices or pantry, so this item is 0.

*Electricity carbon emission factor for 2024 = 0.474 kg CO_2e/kWh; for 2025 = 0.424 kg CO_2e/kWh.

Standard energy unit conversion rate of the Energy Administration, Ministry of Economic Affairs: 1 kWh of electricity = 0.0036 GJ.

Water Resource Management

Water Resource Management or Reduction Targets

The Company's water is supplied by the Taipei Water Department, and the domestic wastewater it uses is discharged through the building's sewage pipes into the sewer system, with no significant effect on water sources. 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.

Water Use

- 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: tonnes)

Water Source	Water Quality Indicator	2024	2025
Third-party water (Xindian River)	Fresh tap water	3,994	4,109

- 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.

- Water consumption (Unit: tonnes)

Item	2024	2025
Water Intake	3,994	4,109
Wate Discharge	0	0
Water Consumption	3,994	4,109
Water intensity (tonnes / number of employees)	13.66	12.88

Waste Management

Waste Management or Reduction Targets

The Company is in the information services industry: it has no manufacturing plant and no reuse of packaging materials, and its main products are virtual games. Accordingly, when classified under the Waste Disposal Act, no hazardous waste is generated; the waste produced is non-hazardous and falls within general industrial waste, arising mainly from services for employees' daily needs. The Company upholds the principles of Reduce, Reuse and Recycle. The total volume of non-hazardous waste generated by the Company in the two most recent years is shown in the table below. All of it has been entrusted to lawful, government-certified contractors for treatment, and the Company promotes resource recovery and reuse wherever possible to ensure that waste is effectively reused and to reduce environmental impact and pollution risk. The Company also continues to monitor waste management operations and implements office waste reduction and resource recycling measures, thereby fulfilling its corporate responsibility for environmental sustainability.

Resource Circulation and Social Contribution

IT Equipment Lifecycle

- **100% non-hazardous waste:** as an information services business, hazardous waste is zero.
- **Replacement strategy:** usable parts are first removed from retired computers and servers for use as spares.
- **Internal purchase:** where information security is not compromised, employees may buy second-hand office equipment, extending its life.

Material Donations

Recipient: Ai-Heng Development Center for the Disabled, Hsinchu City (incorporated foundation)

Donated items: second-hand books, clothing and household goods

Recipient: R.O.C. Ching-Yuan Rainy City Volunteer Service Corps

Donated items: toys

- For domestic waste and general office waste, the Company upholds the goal of Reduce, actively encouraging colleagues to use environmentally friendly products and tools; waste generated must undergo mandatory sorting in order to enhance the effectiveness of resource recovery, and all waste generated is entrusted to qualified waste collectors for treatment.
- Obsolete computers, electronics, servers, and office furniture are dismantled for usable parts as backups or, following the principles of Reuse and Recycle, sold to employees under conditions where no confidential information is affected. Usable items are also donated to organizations for reuse.

- Where the above items cannot be reused or recycled, they are entrusted to lawful contractors for treatment in accordance with the law, eliminating the risk of illegal dumping.

No.	Unit	Donated Items
01	Ai-Heng Development Center for the Disabled, Hsinchu City (incorporated foundation)	A batch of second-hand books, clothing and daily necessities
02	R.O.C. Ching-Yuan Rainy City Volunteer Service Corps	Toys

Waste Generation

Item		2024	2025
Waste (tonnes)	Hazardous	0	0
	Non-hazardous	3	2
	Total	3	2
Waste intensity (tonnes / NT$ million of revenue)		0	0

Biodiversity

Biodiversity Policy and Impact Management

Biodiversity Policy

The Company fully understands the critical influence of biodiversity and the prevention of deforestation on maintaining ecological balance and climate stability. While expanding the scale of its operations, it strictly complies with the principles of conserving biodiversity and avoiding deforestation, and actively promotes nature-positive action. The Company is committed to achieving Net Positive Impact (NPI) on biodiversity and No Net Deforestation (NND) by 2030, actively responding to the Kunming-Montreal Global Biodiversity Framework. Its specific commitments include:

- The Company does not establish new operations within or adjacent to key biodiversity areas, including but not limited to the siting of offices and operational facilities of any kind. Should unavoidable circumstances make construction in such areas genuinely necessary, an environmental impact assessment will be conducted in accordance with applicable domestic regulations to systematically identify and assess the potential risks to biodiversity and forest resources, and corresponding impact management measures — covering avoidance, minimization, restoration and offsetting — will be planned on the basis of the assessment results. At the same time, the Company will work with external stakeholders and specialist organizations to jointly protect key ecosystems, striving toward the goal of No Net Loss of biodiversity.
- For forest-related products used in existing operations (such as paper, packaging materials and construction timber), the Company will conduct a systematic inventory and manage consumption, and will progressively invest in forest restoration and sustainable forestry initiatives. By pursuing demand control and restoration in parallel, it has set the medium- to long-term goal of achieving No Net Deforestation by 2030.
- The Company continues to use internal communication and external engagement mechanisms to strengthen stakeholders' understanding of, and the importance they attach to, biodiversity and forest conservation issues — covering employees, customers, suppliers and partners — so as to promote joint participation and shared responsibility.

Management of Biodiversity Impacts

As a company in the game industry, we are keenly aware that healthy natural ecosystems are the cornerstone of sustainable development. Following assessment, all of the Company's physical operating locations (including R&D) are situated in core urban planning zones; none is located in or adjacent to any statutory ecological protection area or biodiversity-sensitive zone, and the Company's operating activities have no direct material impact on local ecology.

To further reduce potential indirect impacts, we have adopted the following management measures:

Ecological Stewardship in the Natural World

From the virtual world to the real coastline — protecting marine biodiversity through concrete action.

Promoting ecological management that cares for biodiversity

- Employee beach cleanup activities have been held continuously in recent years.
- Beyond physically removing coastal waste, the activity prompts colleagues to rethink their daily habits, cutting plastic use at source and deepening the whole workforce’s understanding of, and regard for, marine ecosystems.
- Turning digital influence into positive action for the physical environment.

Results of the Identification of Biodiversity Impacts

Following the LEAP approach recommended by the Taskforce on Nature-related Financial Disclosures (TNFD), the Company has comprehensively assessed the dependencies and impacts on biodiversity of its direct operating locations (including administrative offices and R&D) and of its entire value chain (including upstream cloud services and downstream product distribution).

Identification using the LEAP approach: no direct material impacts; the core focus is indirect climate dependency.

Upstream Supply Chain

- **Impact level:** Medium
- **Scope:** Cloud data center computing.
- **Natural asset:** Climate regulation (carbon emissions).
- **Note:** Server computing generates greenhouse gases, indirectly aggravating climate change; this is the Company's principal source of indirect impact.

Direct Operations

- **Impact level:** Very low / low
- **Scope:** Physical offices and daily utilities.
- **Natural asset:** Land-use change, water resources.
- **Note:** All sites are located in urban development zones with no protected areas nearby; electricity savings and green power reduce microclimate pressure.

Downstream Value Chain

- **Impact level:** Low
- **Scope:** Manufacturing of game merchandise.
- **Natural asset:** Forest resources, marine ecology.
- **Note:** Ensure plastics and paper are properly managed to avoid potential pressure on the environment.

Based on the identification results above, the Company has set its biodiversity management priorities as "promoting green energy in data centers" and "reducing plastics and closing the loop in and around the office." We will continue to work with cloud service providers to improve energy efficiency, and we plan to incorporate ecological conservation awareness into game content, turning potential environmental impacts into positive digital influence.

Green Operations: 100% Digitalization and Energy Management

Environmental Advantages of Digital Transformation

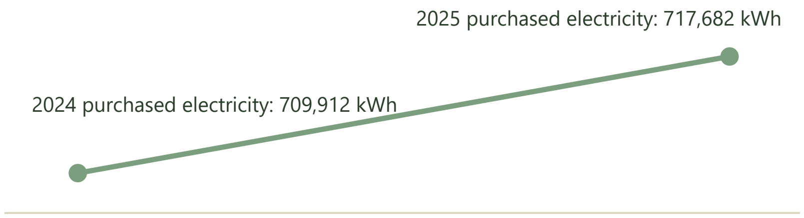
Cloud-based services

100%

No physical products are issued, entirely eliminating scrapped products, packaging waste and electronic waste.

GHG and Energy Management (Scope 2)

Energy use is concentrated in office lighting and computer equipment (purchased electricity).



Action plan

Continue to track the environmental footprint of the digital product life cycle and actively seek low-carbon, high-efficiency cloud solutions.

Appendix

Appendix I: GRI Standards Index

- Statement of use: Reported in accordance with the GRI Standards for the period from 2025.01.01 to 2025.12.31.
- GRI version used: GRI 1: Foundation 2021
- Application of GRI sector standards: GRI has not yet published a sector standard for the Company's industry.

GRI Standards		Disclosure Items	Corresponding Sections and Supplementary Notes	Page No.
GRI 2: General Disclosures 2021	2-1	Organizational details	I. About This Report	4
	2-2	Entities included in the organization’s sustainability reporting	I. About This Report	4
	2-3	Reporting period, frequency and contact point	I. About This Report	7
	2-4	Restatements of information	I. About This Report	7
	2-5	External assurance	I. About This Report	7
	2-6	Activities, value chain, and other business relationships	IV. Governance	26
	2-7	Employees	V. Social	44
	2-8	Workers who are not employees	V. Social	47
	2-9	Governance structure and composition	II. Sustainable Governance	10
	2-10	Nomination and selection of the highest governance body	II. Sustainable Governance	16
	2-11	Chair of the highest governance body	II. Sustainable Governance	10
	2-12	Role of the highest governance body in overseeing impact management	II. Sustainable Governance	12
	2-13	Delegation of responsibility for managing impacts	IV. Governance	10
	2-14	Role of the highest governance body in sustainability reporting	II. Sustainable Governance	12
	2-15	Conflicts of interest	II. Sustainable Governance	16
	2-16	Communication of critical concerns	II. Sustainable Governance	18
	2-17	Collective knowledge of the highest governance body	II. Sustainable Governance	14
	2-18	Evaluation of the performance of the highest governance body	II. Sustainable Governance	13

GRI Standards		Disclosure Items	Corresponding Sections and Supplementary Notes	Page Number
GRI 2: General Disclosures 2021	2-19	Remuneration policies	II. Sustainable Governance	17
	2-20	Process to determine remuneration	II. Sustainable Governance	17
	2-21	Annual total compensation ratio	II. Sustainable Governance	17
	2-22	Statement on sustainable development strategy	Chairman's message	3
	2-23	Policy commitments	IV. Governance	30
	2-24	Embedding policy commitments	IV. Governance	30
	2-25	Processes to remediate negative impacts	IV. Governance	31
	2-26	Mechanisms for seeking advice and raising concerns	IV. Governance	31
	2-27	Compliance with laws and regulations	IV. Governance	34
	2-28	Membership associations	IV. Governance	38
	2-29	Approach to stakeholder engagement	III. Stakeholders and Material Topics	20
	2-30	Collective bargaining agreements	V. Social	53
GRI 101: Biodiversity 2024	101-1	Policies to halt and reverse biodiversity loss	VI. Environment	69
	101-2	Management of biodiversity impacts	VI. Environment	69
	101-3	Access and benefit-sharing	VI. Environment	70
	101-4	Identification of biodiversity impacts	VI. Environment	71
	101-5	Locations with biodiversity impacts	VI. Environment	71
	101-6	Direct drivers of biodiversity loss	VI. Environment	71
	101-7	Changes to the state of biodiversity	VI. Environment	71
	101-8	Ecosystem services	VI. Environment	71
GRI 3: Material Topics 2021	3-1	Process to determine material topics	III. Stakeholders and Material Topics	23
	3-2	List of material topics	III. Stakeholders and Material Topics	25

GRI Standards		Disclosure Items	Corresponding Sections and Supplementary Notes	Page Number
GRI 3: Material Topics 2021	3-3	Management of material topics	III. Stakeholders and Material Topics	25
GRI 201: Economic Performance	201-1	Direct economic value generated and distributed by the organization	IV. Governance	26
	201-2	Financial implications and other risks and opportunities due to climate change	IV. Governance	62
	201-3	Defined benefit plan obligations and other retirement plans	V. Social	54
	201-4	Financial assistance received from government	IV. Governance	27
GRI 202: Market Presence	202-1	Ratio of standard entry-level wage by gender compared to local minimum wage	V. Social	48
	202-2	Proportion of senior management hired from the local community	V. Social	48
GRI 203: Indirect Economic Impacts	203-1	Infrastructure investments and services supported and their impacts	No such situation	-
	203-2	Significant indirect economic impacts	No such situation	-
GRI 204: Procurement Practices	204-1	Proportion of spending on local suppliers	IV. Governance	43
GRI 205: Anti-corruption	205-1	Operations assessed for risks related to corruption	IV. Governance	31
	205-2	Communication and training about anti-corruption policies and procedures	IV. Governance	31
	205-3	Confirmed incidents of corruption and actions taken	IV. Governance	31
GRI 206: Anti-competitive Behavior	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	IV. Governance	31
GRI 207: Tax	207-1	Approach to tax	IV. Governance	29
	207-2	Tax governance, control and risk management	IV. Governance	29
	207-3	Stakeholder engagement and management of concerns related to tax	IV. Governance	29
	207-4	Country-by-country reporting	IV. Governance	30
GRI 302: Energy	302-1	Energy consumption within the organization	VI. Environment	66
	302-2	Energy consumption outside of the organization	VI. Environment	66
	302-3	Energy intensity	VI. Environment	66
	302-4	Reduction of energy consumption	VI. Environment	66

GRI Standards		Disclosure Items	Corresponding Sections and Supplementary Notes	Page Number
GRI 302: Energy	302-5	Reductions in energy requirements of products and services	VI. Environment	66
GRI 303: Water and Effluents	303-1	Interactions with water as a shared resource	VI. Environment	66
	303-2	Management of water discharge-related impacts	VI. Environment	66
	303-3	Water withdrawal	VI. Environment	66
	303-4	Water discharge	VI. Environment	66
	303-5	Water consumption	VI. Environment	67
GRI 305: Emissions	305-1	Direct (Scope 1) greenhouse gas (GHG) emissions	VI. Environment	65
	305-2	Energy indirect (Scope 2) GHG emissions	VI. Environment	65
	305-3	Other indirect (Scope 3) GHG emissions	The relevant data has not yet been collected.	-
	305-4	GHG emissions intensity	VI. Environment	65
	305-5	Reduction of GHG emissions	VI. Environment	64
	305-6	Emissions of ozone-depleting substances (ODS)	VI. Environment	65
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	No such situation	-
GRI 306: Waste	306-1	Waste generation and significant waste-related impacts	VI. Environment	67
	306-2	Management of significant waste-related impacts	VI. Environment	67
	306-3	Waste generated	VI. Environment	69
	306-4	Waste diversion by type and method (in-plant and off-site)	VI. Environment	68
	306-5	Waste disposal by type and method (in-plant and off-site)	VI. Environment	68
GRI 308: Supplier Environmental Assessment	308-1	New suppliers that were screened using environmental criteria	IV. Governance	42
	308-2	Negative environmental impacts in the supply chain and actions taken	IV. Governance	42
GRI 401: Employment	401-1	New employee hires and employee turnover	V. Social	48
	401-2	Benefits provided to full-time employees	V. Social	50

GRI Standards		Disclosure Items	Corresponding Sections and Supplementary Notes	Page Number
GRI 401: Employment	401-3	Parental leave	V. Social	51
GRI 402: Labor/Management Relations	402-1	Minimum notice periods regarding operational changes	V. Social	53
GRI 403: Occupational Health and Safety	403-1	Occupational health and safety management system	V. Social	55
	403-2	Hazard identification, risk assessment, and incident investigation	V. Social	56
	403-3	Occupational health services	V. Social	56
	403-4	Worker participation, consultation, and communication on occupational health and safety	V. Social	55
	403-5	Worker training on occupational health and safety	V. Social	56
	403-6	Promotion of worker health	V. Social	57
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	V. Social	57
	403-8	Workers Covered by the Occupational Health and Safety Management System	V. Social	57
	403-9	Work-related injuries	V. Social	57
	403-10	Work-related ill health	V. Social	57
GRI 404: Training and Education	404-1	Average Hours of Training per Employee per Year	V. Social	54
	404-2	Programs for Upgrading Employee Skills and Transition Assistance	V. Social	54
	404-3	Percentage of Employees Receiving Regular Performance and Career Development Reviews	V. Social	48
GRI 405: Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	V. Social	47
	405-2	Ratio of Basic Salary and Remuneration of Women to Men	V. Social	52
GRI 406: Non-discrimination	406-1	Incidents of Discrimination and Corrective Actions Taken	V. Social	48
GRI 407: Freedom of Association and Collective Bargaining	407-1	Operations and Suppliers Identified as Having Significant Risk for the Right to Freedom of Association and Collective Bargaining	V. Social	46
GRI 408: Child Labor	408-1	Operations and Suppliers at Significant Risk for Incidents of Child Labor	V. Social	46
GRI 409: Forced or Compulsory Labor	409-1	Operations and Suppliers at Significant Risk for Incidents of Forced or Compulsory Labor	V. Social	46

GRI Standards		Disclosure Items	Corresponding Sections and Supplementary Notes	Page Number
GRI 410: Security Practices 2016	410-1	Security Personnel Trained in Human Rights Policies or Procedures	No such situation	-
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of Violations Involving Rights of Indigenous Peoples	No such situation	-
GRI 413: Local Communities 2016	413-1	Operations with Local Community Engagement, Impact Assessments, and Development Programs	V. Social	59
GRI 414: Supplier Social Assessment	414-1	New Suppliers Screened Using Social Criteria	IV. Governance	42
	414-2	Negative Social Impacts in the Supply Chain and Actions Taken	IV. Governance	42
GRI 415: Public Policy 2016	415-1	Political contributions	No such situation	-
GRI 416: Customer Health and Safety	416-1	Assessment of the Health and Safety Impacts of Product and Service Categories	IV. Governance	39
	416-2	Incidents of Non-Compliance Concerning the Health and Safety Impacts of Products and Services	IV. Governance	39
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	IV. Governance	41
	417-2	Incidents of Non-Compliance Concerning Product and Service Information and Labeling	IV. Governance	41
	417-3	Incidents of Non-Compliance Concerning Marketing Communications	IV. Governance	41
GRI 418: Customer Privacy	418-1	Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data	IV. Governance	37

Appendix II: SASB Index — Software & IT Services

Topic	Code	Metric	Report Section	Page Number
Environmental Footprint of Hardware Infrastructure	TC-SI-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	VI. Environment	66
	TC-SI-130a.2	(1) Total water withdrawn and (2) total water consumed, and the percentage of each in regions with High or Extremely High Baseline Water Stress	VI. Environment	66 67
	TC-SI-130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	VI. Environment	61
Data Privacy & Freedom of Expression	TC-SI-220a.1	Description of policies and practices relating to behavioral advertising and user privacy	IV. Governance	37
	TC-SI-220a.2	Number of users whose information is used for secondary purposes	IV. Governance	37
	TC-SI-220a.3	Total amount of monetary losses as a result of legal proceedings associated with user privacy	No such situation	-
	TC-SI-220a.4	(1) Number of law enforcement requests for user information, (2) number of users whose information was requested, (3) percentage resulting in disclosure	IV. Governance	37
	TC-SI-220a.5	List of countries where core products or services are subject to government-required monitoring, blocking, content filtering or censoring	No such situation	-
Data Security	TC-SI-230a.1	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of users affected	No such situation	-
	TC-SI-230a.2	Description of the approach to identifying and addressing data security risks, including the use of third-party cybersecurity standards	IV. Governance	36
Recruiting & Managing a Global, Diverse & Skilled Workforce	TC-SI-330a.1	Percentage of employees that require a work visa	V. Social	46
	TC-SI-330a.2	Employee engagement as a percentage	No related survey was conducted this year	-
	TC-SI-330a.3	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees and (d) all other employees	V. Social	46
Intellectual Property Protection & Competitive Behavior	TC-SI-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	No such situation	-

Topic	Code	Metric	Report Section	Page Number
Managing Systemic Risks from Technology Disruptions	TC-SI-550a.1	(1) Number of performance issues, (2) number of service disruptions; total customer downtime	IV. Governance	42
	TC-SI-550a.2	Description of business continuity risks related to disruptions of operations	IV. Governance	42
Activity Metrics	TC-SI-000.A	(1) Number of licenses or subscriptions, (2) percentage cloud-based	(1) Not disclosed at present, in line with industry peers (2) IV. Governance	42
	TC-SI-000.B	(1) Data processing capacity, (2) percentage outsourced	Not disclosed at present, in line with industry peers	
	TC-SI-000.C	(1) Amount of data storage, (2) percentage outsourced	Not disclosed at present, in line with industry peers	

Appendix III: Disclosure of Climate-Related Information

Implementation of Climate-Related Information

	Item	Report Section	Page Number
01	Description of Board and Management Oversight and Governance of Climate-Related Risks and Opportunities	VI. Environment	61
02	Description of How Identified Climate Risks and Opportunities Affect the Business, Strategy, and Financial Planning (Short-, Medium-, and Long-Term)	VI. Environment	62
03	Description of the Financial Impacts of Extreme Climate Events and Transition Actions	VI. Environment	61
04	Description of the Integration of Climate Risk Identification, Assessment, and Management Processes into Overall Risk Management System	VI. Environment	61
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 resilience	-
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	Climate-related targets have not yet been set	-
09	Greenhouse gas inventory and assurance status, together with reduction targets, strategies and specific action plans.	VI. Environment	64

The Company's greenhouse gas inventory and assurance status in the two most recent years

Item		Report Section	Page Number
1-1-1	Greenhouse gas inventory information Describe greenhouse gas emissions for the two most recent years (tonnes CO2e), intensity (tonnes CO2e / NT$ million) and the coverage of the data.	VI. Environment	65
1-1-2	Greenhouse gas assurance information Describe the assurance status for the two most recent years, including the assurance scope, the assurance provider, the assurance standard and the assurance opinion.	The Company has not yet obtained assurance.	-
1-2	Greenhouse gas reduction targets, strategies and specific action plans Describe the greenhouse gas reduction base year and its data, the reduction targets, strategies and specific action plans, and the extent to which the reduction targets have been achieved.	VI. Environment	64