USERJOY

SUSTAINABILITY REPORT 2024

Contents

About This Report

Reporting Period and Publication

This report covers the period of 2024 (January 1, 2024, to December 31, 2024).

It is the fourth Sustainability Report issued by USERJOY.

Future reports will be published annually and available for download in the

Corporate Sustainability section of USERJOY's website.

Reporting Boundary and Scope

The report boundary encompasses USERJOY Technology Co., Ltd. and its Taichung office.

No restatements of information were required for this reporting period.

Financial Data	All figures are derived from the CPAs audited consolidated financial statements of USERJOY's parent company, denominated in New Taiwan Dollars (NT$). For consolidated entities, please refer to the 2024 Consolidated Financial Report.
Environmental Data:	Greenhouse gas emissions follow [ISO 14064-1:2018 or other applicable standards]. Water usage and waste statistics are based on data reported to local regulatory authorities.
Other Data	Covers topics including corporate governance, talent development, social responsibility, and environmental protection. The data disclosed in this report is derived from internal statistics and surveys, presented using commonly recognized metrics.

Report Preparation Principles

This report is prepared in accordance with the requirements of the "Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies," with its content framework compiled based on the following relevant standards:

(1) Prepared according to the Sustainability Reporting Standards (GRI Standards) issued in 2021.

(2) Simultaneously discloses "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies," "Task Force on Climate-Related Financial Disclosures (TCFD)," "United Nations Sustainable Development Goals (SDGs)." And progressively references the sustainability indicators for the software and IT services industry from the "Sustainability Accounting Standards Board (SASB)".

Report Assurance

Content was reviewed and approved by the Sustainable Development Committee and Board of Directors, aligned with GRI Standards and other sustainability frameworks. This report has not yet undergone independent third-party assurance.

Message from the Chairman

Facing global challenges such as climate change, the net-zero emissions movement, evolving domestic and international trends, and market competition, ESG issues may seem distant from our industry, yet they profoundly impact our daily operations. These multifaceted challenges have compelled USERJOY not only to pursue continuous improvement and growth in our core business but also to recognize the imperative of implementing sustainable development. We are committed to contributing to mitigation efforts against extreme climate events while achieving balanced and harmonious development for all stakeholders.

Guided by our core values of "Integrity, Innovation, and Teamwork," USERJOY established a Sustainable Development Team in 2023 to accelerate our sustainability initiatives. Led by the President as project convener, the team brings together department heads to form cross-functional teams, ensuring a top-down approach to drive the Company toward sustainable growth. In 2022, we conducted our first greenhouse gas inventory to assess emissions from our operations, enabling us to develop targeted carbon reduction strategies and better address the challenges and opportunities posed by climate change.

While pursuing sustainable operations, we are equally committed to fostering a vibrant organization and a supportive, fulfilling workplace that promotes equality and harmony.
As we drive business performance and competitiveness, we strive to fulfill our social responsibilities, creating value for shareholders, caring for our employees, and advancing collective progress toward the sustainable development of society, the environment, and the economy.

**Chairman / Chief
Sustainability Officer
Liu Hsin**

CH 1
About USERJOY

1 About USERJOY

1.1 Company Overview

1. Founding

USERJOY Technology Co., Ltd. (hereinafter referred to as "USERJOY") was established on May 19, 1995, following the merger of U-Jin Technology Co., Ltd., Odin Technology Co., Ltd., and Yu-Au Technology Co., Ltd. in 2004. The Company was listed on the TPEx on April 18, 2008 (Stock code 3546).

2. Building a Sustainable Foundation

Facing the challenges of intense industry competition and a rapidly changing global environment, USERJOY will maintain steady progress, prudently responding to potential impacts from worldwide trends and market fluctuations. We will continue optimizing our overall strategy and management, strengthening our core competencies in R&D and operations, to ensure USERJOY's sustainable advancement

3. Company Profile
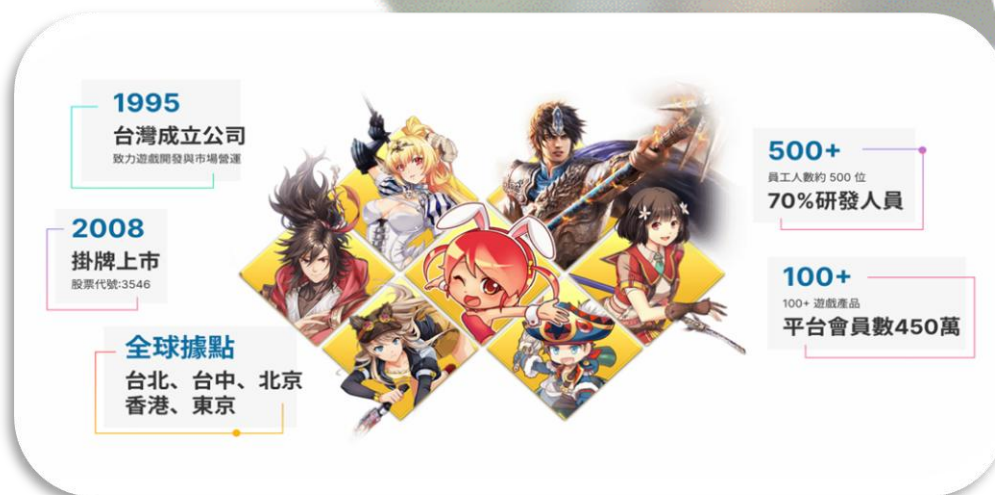
Company Name	USERJOY Technology Co., Ltd.	Industry	Cultural & Creative Industry
Company Type	TPEx-Listed Company	Main Products & Services	Online Games, Mobile Game Development & Sales
Stock Code	3546	Paid-in Capital	NT$ 531,157,480
Chairman	Liu Hsin	Net Sales	NT$139.379 billion
President	Liu Hsin	Employees	498
Founded	May 19, 1995	Operations	Taiwan, Japan, Hong Kong
Headquarter	17F.-8, No. 2, Jian 8th Rd., Zhonghe Dist., New Taipei City	Headquarter	17F.-8, No. 2, Jian 8th Rd., Zhonghe Dist., New Taipei City

CH 2

Business Philosophy and Sustainability Strategy

2.1 Sustainable Operations
2.2 Board of Directors and Functional Committees

2 Business Philosophy and Sustainability Strategy

2.1 Sustainable Operations

1. Sustainable Development Mechanism

(1) Sustainability Strategy

   USERJOY attaches great importance to corporate sustainable development and has formulated concrete and feasible sustainable development strategies for the Company. These strategies include emphasizing energy conservation and emission reduction, optimizing game development processes, utilizing high-efficiency energy-saving equipment, promoting green operation resource management, actively participating in social activities, enhancing employee compensation and benefits policies, and establishing effective interaction and engagement mechanisms with players and communities.

(2) Strategic Roadmap & Commitments

1. Sustainability Vision – Corporate Sustainability

   We take the Sustainable Development Goals (SDGs) as our roadmap, deeply embedding Environmental (E), Social (S), and Governance (G) principles into our corporate culture and operational strategies. By integrating internal and external resources, we co-create a sustainable future for stakeholders.

2. Sustainability Commitments

   We directly confront the risks, opportunities, and challenges posed by climate and social changes, and adopt sustainability indicators as the guiding direction for both corporate development and stakeholder communication. First, we enhance the implementation of employee welfare measures, strengthen corporate governance, actively generate positive economic returns, reinvest in public benefit activities that create positive social and environmental impacts, and publicly disclose relevant information, all with genuine dedication to demonstrate our commitment to sustainable development.

## 2.1.1 Sustainable Development Governance Framework

The Company has established a governance framework to promote sustainable development, including the creation of a dedicated Sustainability Office. This office operates under the authorization of the Board of Directors, with the Chief Sustainability Officer overseeing its operations, while the Board supervises and monitors its performance.

Establishment of the "Sustainable Development Committee":

On August 10, 2023, the Company established the "Sustainable Development Committee" following approval by the Board of Directors. The committee is composed of the President and heads of various departments, with additional support from the "Sustainable Development Execution Team," which has been convening regularly since 2023. The committee is responsible for formulating, reviewing, and updating ESG policies, systems, and management guidelines. It consolidates progress and outcomes related to sustainable development initiatives and reports them to the Board of Directors.

Sustainability Committee Organization

Board → Sustainability Committee → Sustainability Office

- **Environmental Group**
  - Green Action
  - Climate Change Health & Safety
  - Supplier Management

- **Social Responsibility Group**
  - Social Responsibility
  - Community Engagement
  - Charitable Activities
  - Industry-Academia Collaboration Employee
  - Wellbeing
  - Human Rights
  - Cultural Development

- **Governance Group**
  - Business Integrity
  - Stakeholder Engagement
  - Risk Management
  - Consumer Rights IP Management
  - Information Security
  - Data Privacy
  - Compliance

- **ESG Disclosure Group**
  - Financials
  - Annual Report
  - Sustainability Report
  - GHG Inventory
  - Website
  - Corporate Governance Filing
  - ESG Filing
  - MOPS

Subsequently, on November 12, 2024, the Company officially established the "Sustainable Development Committee" under the Board of Directors, with the Chairman serving as convener and independent directors as members. This committee oversees the planning of sustainability-related strategies and systems, evaluates implementation effectiveness, and drives continuous improvement through specialized task forces. Since 2023, the Administration Department has been overseeing greenhouse gas (GHG) inventory initiatives, regularly reporting to the Board of Directors and ensuring timely completion of GHG inventory and verification disclosures in compliance with regulatory requirements. Each team is accountable for coordinating corporate social responsibility (CSR) and sustainable development objectives, advancing related initiatives, and conducting regular oversight. They compile relevant data to independently publish Chinese and English sustainability reports and present execution results to the Board of Directors.
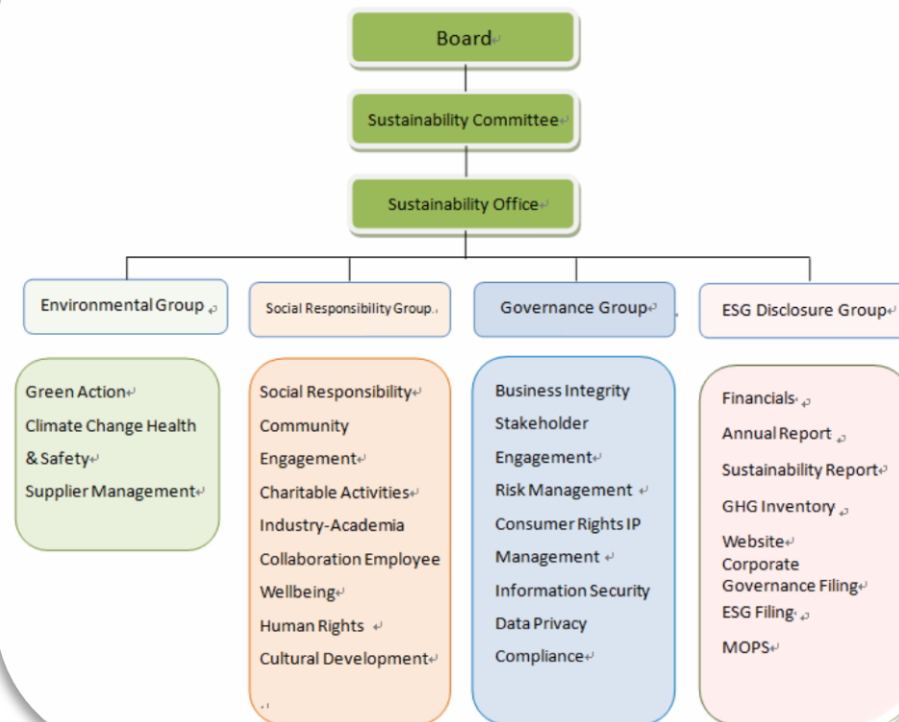
2.1.2 Implementation Status of Sustainable Development

1. Implementation Status:

    (1) The Company's 2023 Sustainability Report was approved by the Board of Directors in Q3 of 2024 and published on the Market Observation Post System (MOPS) and company website. This demonstrates our efforts to understand stakeholder needs and concerns, communicate with all stakeholders, showcase the Company's sustainability achievements, and fulfill our sustainability commitments through improvements in environmental, social, and governance (ESG) aspects.

    (2) In accordance with GRI Standards, the Company identifies material topics of stakeholder concern through questionnaires and internal discussions, formulates management policies, and develops actionable work objectives for implementation.

    (3) The Company reports its implementation results to the Board of Directors at least annually:

    ✓ The review of 2023 Corporate Social Responsibility (CSR) implementation results was reported to the Board on March 14, 2024.

    ✓ The 2024 sustainable development implementation status has been submitted to the Company's Board meeting on March 13, 2025. For details, please refer to the relevant information on the Company's website.

    (4) The Board of Directors regularly reviews the progress of sustainable development initiatives annually and, when necessary, urges the management team to make adjustments to ensure the continuous integration of sustainability strategies into daily operations.

2. Based on the principle of materiality, the Company conducts risk assessments on ESG issues related to its operations and establishes corresponding risk management policies, strategies, and implementation status as follows:

    (1) The scope of the Company's risk assessment covers subsidiaries included in the consolidated financial statements.

    (2) Following the materiality principle, the Company assesses ESG risks related to its operations. For identified material issues, corresponding policies are established (see the Company's Sustainability Report for details).

    (3) Based on the materiality analysis in the Sustainability Report, the Company integrates data from various departments and subsidiaries to evaluate material ESG topics. In line with GRI Standards, the Company formulates risk management policies for effective identification, measurement, monitoring, and control, along with concrete action plans to mitigate risks

    # Relevant risk management policies or strategies: **Please refer to page 20 - Positive and Negative Impact Assessment Table.**

2.2 Board of Directors and Functional Committees
2.2.1 Board's Role and Achievements in Sustainability Governance

1. Board Oversight of Sustainability Project Implementation

(1) The Board of Directors is responsible for guiding long-term business strategies and exercising supervisory duties. Annually, the Sustainable Development Committee formulates sustainability strategic guidelines based on material issues and the Company's business vision, reports to the Board of Directors, and releases relevant policies upon approval.

(2) The Company regularly conducts material issue assessments through the Sustainable Development Committee. Questionnaires on material issues are distributed to senior management and stakeholders to evaluate the impact of various ESG topics on the economy, environment, and society. The identified material issues for the year are then reported to the Board of Directors.

(3) Each team of the Sustainable Development Committee is responsible for developing sustainability project guidelines, risk assessments, and response measures. These teams hold quarterly meetings to review risk changes and management status, report on the progress of sustainability projects, and subsequently submit consolidated information to the Board of Directors through the Sustainable Development Committee.

2. Sustainability Reporting Management

Annually, each team of the Sustainable Development Committee collects relevant content and data. The responsible supervisors of each subgroup verify the data, which is then consolidated by the Sustainability Office and submitted to the Sustainable Development Committee. The information is reported to the Board of Directors for review and approval before being published.

2.2.2 Role and Oversight of Sustainability Management

The Company's Board of Directors has established the "Rules for Performance Evaluation of Board of Directors" to implement a board performance evaluation system and enhance the functioning of the Board. The Board performance evaluation is conducted annually, with self-evaluations completed in Q1 of the following year and results submitted to the Board for review and improvement. Evaluation metrics include participation in operations, role awareness, professional and continuing education, internal controls and other dimensions, conducted through questionnaires. The evaluation covers not only the full Board and individual directors but also all functional committees.

The 2024 Board evaluation result was 4.8 points/out of 5 points. Additionally, the Company engages external evaluation institutions to conduct Board performance evaluations at least every three years. In August 2024, the Investor Relations Institute was invited to perform an external evaluation. Through third-party assessment, the Company aims to enhance Board performance and operational quality. Detailed performance evaluation results and subsequent improvement measures were reported at the March 13, 2025 Board meeting and disclosed on the Company's website.

2.2.3 Continuing Education on Sustainable Development

The Company arranges continuing education courses for directors annually to enhance their knowledge of corporate governance, economic, environmental and social issues, thereby strengthening the Board's risk management capabilities.

In 2024, all Board members completed a total 42 hours of continuing education, averaging 6 hours per director. Details of the Board's continuing education, please refer to page 61 of the Annual Report.

2.2.4 Board Structure and Operations

2.2.4.1 Members & Diversity

    The term of the current Board of Directors runs from June 29, 2022 to June 28, 2025, composed of 7 directors (including 3 independent directors), with independent directors accounting for 42.86% (3 members) of the board composition; in terms of age distribution of board members, 6 directors are in the 51-60 age range and 1 director is in the 61-70 age range; one female director was elected at the shareholders' meeting on June 25, 2025, moving toward the goal of achieving 1/3 female representation on the board. Furthermore, to implement the diversity policy, the Company has developed appropriate diversity guidelines based on multifaceted considerations of operations, business model, and development needs.

    For detailed member information (e.g., gender, age, concurrent positions in the Company or other companies), please refer to Pages 8–9 of the Annual Report.

2024		
Category	**Classification**	**%**
Gender	Male	100%
Gender	Female	0%
Age	Under 29 years old	0%
Age	30-50 years old	0%
Age	Above 51 years old	100%

2.2.4.2 Operational Status

1. Board of Directors

1. The Board of Directors serves as the highest governance body of the Company. The Board convenes at least quarterly, holding 5 meetings in 2024 with a 100% attendance rate from all directors.
2. The Board collectively possesses capabilities in business judgment, financial accounting analysis, operational management, international market perspective, and crisis management.
3. Regarding diverse industry experience and professional expertise, the Board demonstrates outstanding industry knowledge and professional competencies.
4. For independence, all independent directors comply with the Financial Supervisory Commission Securities and Futures Bureau's regulations concerning independent directors and meet the requirements under Items 3 and 4 of Article 26-3 of the Securities and Exchange Act. There are no spousal or second-degree kinship relationships among directors. The Company's specific diversity policy objectives and implementation status regarding Board composition:

Management Objective	Achievement Status
At least one-third of directors possess knowledge and expertise in the gaming industry	Achieved
At least one-third of independent directors have expertise in technology, finance, or law	Achieved
Female directors target exceeding 30%. One additional female director was added in the 8th Board election	Reelected in 2025

2. Board Performance Evaluation

The Company's Board of Directors has established the "Rules for Performance Evaluation of Board of Directors" to implement a board performance evaluation system and enhance the functioning of the Board. The Board performance evaluation is conducted annually, with self-evaluations completed in Q1 of the following year and results submitted to the Board for review and improvement. Evaluation metrics include participation in operations, role awareness, professional and continuing education, internal controls and other dimensions, conducted through questionnaires. The evaluation covers not only the full Board and individual directors but also all functional committees. The 2024 Board and functional committee evaluations were completed in Q1 2025 and reported at the March 13, 2025 Board meeting.

Performance Evaluation Statistics	Remuneration and Nomination Committee	Audit Committee	Board of Directors
Average score for member self-evaluation (out of 5 points)	4.98	4.98	4.92
Average score for committee (out of 5 points)	4.98	5	4.98
Overall rating	Excellent	Excellent	Excellent

The 2024 Board evaluation result was 4.8/out of 5 points. The Company engages external evaluators at least every 3 years. In August 2024, the Investor Relations Institute conducted an independent assessment to enhance Board performance. Detailed results and improvement plans were reported at the March 13, 2025 Board meeting and disclosed on the Company's website.

3. Governance Achievements

1. The Company has long been committed to corporate governance and was selected among the Top 100 for profitability in CommonWealth Magazine's 2024 Top 2000 Service Industry Companies ranking.

2. In the 10th term (2023) Corporate Governance Evaluation, we achieved outstanding results, ranking in the top 6%-20% among TPEx-listed companies, and within the top 2%-10% in our industry category for companies with market capitalization below NT$5 billion. We will continue to make further improvements.

2.2.4.3 Nomination and Selection

The Company's Articles of Incorporation stipulate that the election of directors (including independent directors) adopts the candidate nomination system under Article 192-1 of the Company Act. The Company's board members are selected through the candidate nomination system, with shareholders electing 7 persons from the candidate list at the general shareholders meeting. Directors serve a term of 3 years, and the diversity of board composition is taken into consideration. The nomination and selection criteria include the candidate's independence, professional background, and relevance to the Company's operational development.

2.2.4.4 Conflict of Interest

The Company's Rules of Procedure for Board of Directors Meetings and the organizational regulations of functional committees all contain provisions regarding conflict of interest. When a board proposal involves the personal interests of a director, their spouse, relatives within the second degree of kinship, or companies under the director's control/subsidiary relationship, the director must disclose such interest at the respective board meeting. If there is potential harm to the Company's interests, the director shall neither participate in discussion nor voting, and must recuse themselves during discussion and voting, and may not exercise voting rights on behalf of other directors. The names of relevant directors, key content explanations, and recusal situations are all recorded in the meeting minutes. Directors and managers are also required to complete annual related-party transaction declarations and report the results to the Audit Committee.

For information regarding the Company's conflict of interest matters, such as directors or management serving on other boards, cross-shareholding situations with suppliers or other stakeholders, controlling shareholders, transactions with related parties and outstanding balances, please refer to page 18 of the Company's 2024 Annual Report.

2.2.4.5 Remuneration Policy

The Company's directors' remuneration is stipulated in Article 18 of the Articles of Incorporation. When the Company has annual profits, it shall allocate no more than 3% of the profits as remuneration for directors in that year. The remuneration determination procedure follows the Company's "Rules for Performance Evaluation of Board of Directors and Managers" as the basis for assessment. In addition to considering the Company's overall operational performance, future industry operational risks and development trends, it also takes into account individual performance achievement rates and contributions to company performance to provide reasonable compensation. The relevant performance evaluations and remuneration reasonableness are reviewed by the Remuneration Committee and the Board of Directors. The remuneration system is periodically reviewed according to actual operational conditions and relevant laws and regulations. Since 2023, sustainability factors have been incorporated into the reference items to achieve a balance between the Company's sustainable operations and risk management.

2.2.5 Functional Committee Structure and Operations

Remuneration and Nomination Committee

- Composed entirely of independent directors (3 independent directors).
- Aligns with the board term; meetings held at least quarterly.
- Held 5 meetings in 2024, with a 100% attendance rate.
- The committee operates in a professional and objective capacity, evaluating the remuneration policies and systems for the Company's directors and managers, as well as proposing a recommended list of director candidates to the board for decision-making reference.
- Duties are defined under Article 5 of the Company's "Remuneration and Nomination Committee Charter". For individual member details and committee operations, please refer to page 33 of the Annual Report.
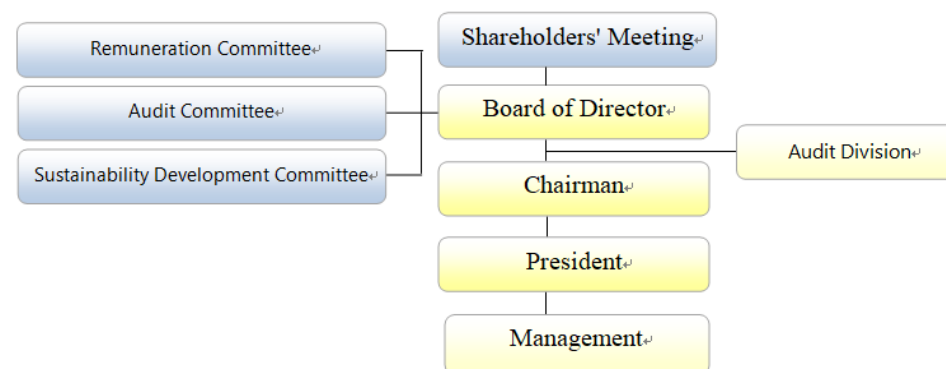
Audit Committee

- Composed entirely of independent directors (3 independent directors).
- Aligns with the board term; meetings held at least quarterly.
- Held 5 meetings in 2024, with a 100% attendance rate.
- The committee primarily oversees the following: 1. Fair presentation of the Company's financial statements; 2. Appointment/dismissal, independence, and performance of the certifying CPA; 3. Effective implementation of internal controls; 4. Compliance with relevant laws and regulations; 5. Management of existing and potential risks.
- Duties are defined under Article 5 of the Company's "Audit Committee Charter". For individual member details and committee operations, please refer to page 21 of the Annual Report.

Sustainable Development Committee

- The Chairman of the Board serves as convener.
- 1 director and 2 independent directors; term aligns with the board term; meetings held at least annually.
- Convener held 2 meetings in 2024; Held 1 meeting in 2025, with a 100% attendance rate.
- Responsible for planning sustainability strategies and policies, reviewing and improving implementation effectiveness, and promoting execution through functional task forces.
- Drives relevant initiatives and conducts regular monitoring and control. Compiles data to voluntarily publish Chinese and English Sustainability Reports and reports execution results to the Board of Directors.

Organization

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Remuneration Committee ───┐      Shareholders' Meeting
                          │              │
Audit Committee ──────────┼───── Board of Director ───── Audit Division
                          │              │
Sustainability Development │          Chairman
Committee ────────────────┘              │
                                     President
                                         │
                                     Management
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CH 3

Material Topics Identification

3.1 Stakeholder Engagement
3.2 Process for Determining
Material Topics
3.3 List of Material Topics
3.4 Material Topic Management
Approach

3 Material Topics Identification

3.1 Stakeholder Engagement

In accordance with the AA1000 Stakeholder Engagement Standard (AA1000 SES) five principles: Influence, Dependency, Responsibility, Immediacy, and Diverse Perspectives, we have identified six key stakeholder groups: Employees, Shareholders/Investors, Customers/Consumers, Supplier & Business Partners, Government Authorities, and Communities.

1. Stakeholder Concerns, Communication Channels and Engagement Status

Stakeholder	Topic Concerns	Communication Channels	Engagement Frequency	Contact Information	2024 Engagement Status
Shareholders & Investors	Financial performance Product & service quality Corporate governance & ethical management Innovation & R&D Regulatory compliance	Market Observation Post System (MOPS) Investor Relations section on company website Annual Shareholders Meeting (regular) Institutional Investor Conferences (regular) Inquiries via phone/email to spokesperson (irregular) Shareholder service contact window & mailbox (irregular)	Annual Shareholders' Meeting; Periodic institutional investor conferences to discuss industry/operational updates; Investor Relations section, includes: Financial disclosures, important announcements, events, governance info, contact details, and FAQs.	Contact: Spokesperson/ Management Division: Assistant Vice President Yeh Tel: +886-2-8226-9980 Email: IR@uj.com.tw	Financial, business irregular updates disclosed via announcements or press releases. Investor conference recordings and materials archived on company website. 2 domestic institutional investor conferences held in May & November.
Employees	Compensation & benefits and employee care Talent attraction & retention Workplace safety & health Innovation & R&D Information security & customer privacy	Labor-management meetings (regular) Employee Welfare Committee meetings (regular) Town hall meetings (irregular) Internal/external training President mailbox Employee grievance mailbox	Quarterly labor-management meetings; Annual Welfare Committee events; Systematic onboarding training; Professional training (at least 15 sessions/year); Internal/external lectures (at least 4 sessions/year); Annual performance reviews; Irregular employee interviews; Anonymous Q&A feedback mechanism	Contact: Management Division/Director Hong Tel: +886-2-8226-998 Grievance/Communication: HRM@uj.com.tw	Over 40 internal notices on employee benefits. 4 labor-management meetings held. 91 participants in internal and external training sessions. NT$220,213 invested in internal and external training. 9 Welfare Committee meetings.
Customers/Consumers	Compensation & benefits and employee care Workplace safety & health Corporate governance & ethical management Information security & customer privacy Climate change risk response	Customer service hotline (immediate) Customer service center Company website On-site service personnel & supervisors	To accommodate diverse customer and consumer needs, provide 24/7 year-round multichannel service options: dedicated phone line: (02) 8226-1686; message board (E-mail); iOS/Android dual-platform message response; FB fan page.	Customer Service contact: Customer Service Department Email: online_service@uj.com.tw Hotline: +886-2-8226-1686	2024 signed ethical management agreements cumulative 253 companies. Management Division reported on March 13, 2025 " Ethical Corporate Management Implementation Status Report". No complaints or reported cases. In customer service, all channels have satisfaction surveys to immediately understand customer feedback on handling efficiency and results. 2024 average score 87.1 points.

Suppliers Business Partners	Information security & customer privacy Product & service quality Employee rights & diversity equality Financial performance Regulatory compliance	Supplier evaluations (regular) Phone, email, meeting communications (irregular)	Irregular participation in various game exhibitions Technical meetings prior to cooperation/supplier selection Irregular forum and seminar exchanges Maintain irregular communication with hardware/software suppliers, developers, and agents	Hardware/Software Suppliers: IT Division / Director Chong E-mail: supplier@uj.com.tw Operations/Marketing Contacts: Operations Division / Director Chen E-mail: supplier2@uj.com.tw Business Contacts: International Affairs Division / Director Yeh E-mail: Business@uj.com.tw Phone: +886-2-8226-998	2024 signed ethical management agreements cumulative 253 companies. Management Division reported on March 13, 2025 " Ethical Corporate Management Implementation Status Report". No complaints or reported cases.
Community	Corporate governance & ethical management and risk control Innovation and R&D Community social investment and participation Corporate sustainability	Irregular participation in community activities Community cares (irregular) public welfare investments (irregular) Industry-academia collaboration internship programs (irregular)	Company website and subsidiary websites irregular update information Social media platforms release information in real-time	Management Division/Director Hong Tel: +886-2-8226-998 E-mail： HRM@uj.com.tw HR_tw@uj.com.tw	Employees participated in 4 blood donation charity events Donated to four organizations: First Social Welfare Foundation, Syin-Lu Social Welfare Foundation, Mennonite Social Welfare Charity Foundation, Eden Social Welfare Foundation, and Child Welfare League Foundation, total NT$100,000 Conducted 1 beach cleanup and 1 second-hand market event "Sustainable Development Implementation Status Report" presented by President Office on March 13, 2025
Government Authorities	Corporate governance & ethical management and risk control Corporate social responsibility and sustainability	MOPS filings (within prescribed deadlines) Participation in seminars and continuing education programs	Company website irregular update news Regulatory filings submitted within prescribed deadlines	Management Division/HR Specialist Lin Tel: +886-2-8226-998 E-mail: HR_tw@uj.com.tw	Ranked in the 6%-20% bracket in the 9th Corporate Governance Evaluation Irregular participation in awareness sessions held by TPEx or Securities and Futures Bureau

Reporting misconduct is everyone's responsibility. For any cases where Company personnel violate our Ethical Corporate Management Best Practice Principles, you may submit evidence via email (integrity@uj.com.tw) to the Audit Division of the Board of Directors.

Stakeholder communication status: Reported to the Board of Directors at least once annually, already reported to the Board on March 14, 2024 and March 13, 2025. For details, please see the Corporate Governance section on company website.

3.2 Process for Determining Material Topics

USERJOY references the AA1000 SES (AA1000 Stakeholder Engagement Standard) five stakeholder engagement principles, Global Reporting Initiative (GRI) Standards, international sustainability trends, and material topic lists from domestic and international benchmark companies. Through five steps: questionnaire collection, positive/negative impact identification, prioritization, confirmation, and response, material topics are determined by senior management discussions. The identified material topics serve as the basis for USERJOY's continuous improvement in sustainability management and as the disclosure framework for this report.

Generate Topic List

• With reference to AA1000 SES (AA1000 Stakeholder Engagement Standard) five stakeholder engagement principles, Global Reporting Initiative (GRI) Standards, international sustainability trends, and material topic lists from domestic and international benchmark companies, a list of 17 sustainability topics was generated.

Survey Stakeholder Priorities

• UserJoy issued stakeholder questionnaires to evaluate the 17 sustainability topics and collected 190 valid responses.

• The sustainability topics were prioritized according to stakeholder concerns and served as reference for determining material topics.

Positive/Negative Impact Assessment

• · Assessed potential "positive"and "negative" impacts of each topic on internal and external operations.

• · Based on discussions of the 17 sustainability topics' impacts and consideration of global sustainability trends, senior management selected 10 priority material topics for 2024 disclosure.

Material Topic Response and Management

• Relevant departments consolidated response materials and reviewed UserJoy's current management status to establish continuous improvement goals, with complete disclosure in this report.

Progress Toward Material Goals

• Established continuous improvement goals for the 10 material topics identified, using this report as the foundation to achieve sustainable business objectives.

3.3 List of Material Topics

The Company, through senior management review, examined and collected issues of concern from various stakeholders, identified and selected material topics, prioritized the positioning of each topic according to stakeholder impact level, assessed positive/negative impacts, and benchmarked against global sustainability trends, then confirmed each topic's influence and significance for disclosure.

1. **2024 Stakeholder Questionnaire Survey Statistics**

Stakeholder	Responses	Top 3 Concerns
Employees	175	1. Compensation, Benefits & Employee Care 2. Talent Attraction & Retention 3. Workplace Safety & Health
Suppliers/Contractors	6	1. Information Security & Customer Privacy 2. Product & Service Quality 3. Financial Performance/Regulatory Compliance/Employee Rights & Diversity and Equality
Shareholders/Investors	6	1. Financial Performance 2. Product & Service Quality 3. Corporate Governance & Ethical, Risk Management/Innovation R&D
Customers/Consumers	3	1. Corporate Governance & Ethical, Risk Management 1. Information Security & Customer Privacy 1. Workplace Safety & Health (3 items tied)
Total	190	

2. Positive and Negative Impact Assessment

Based on the Company's operational conditions, industry characteristics, and other business relationships, we have identified and disclosed the actual and potential positive and negative impacts of our business activities on material issues, as shown in the table below. Actual impacts are defined as those that have already occurred, while potential impacts are those that may occur but have not yet materialized. These impacts include positive or negative, short-term or long-term, intentional or unintentional, and reversible or irreversible effects.

Material ESG Risk Assessment Topic		Positive Impact	Negative Impact	Related Risk Management Policies or Strategies
E	Energy and Greenhouse Gas Management	● Reduced energy consumption and accelerated adoption of energy-saving technologies. ● Mitigated global greenhouse effect and driven supply chain transformation.	● Failure to effectively reduce energy usage, leading to carbon fees and increased costs. ● Accelerated greenhouse effect and stalled low-carbon transition.	1. The Company operates in the cultural and creative gaming software industry, which is low-pollution and has minimal emissions impact. 2. The Company uses the TCFD framework for climate risk identification.
	Environmental Impact of Operations	● Digital business models have relatively low environmental resource consumption. ● Remote work reduces transportation emissions.	● High-energy data centers increase carbon emissions if reliant on traditional energy sources. ● Poor e-waste management may cause environmental pollution.	
S	Talent Attraction, Retention, and Development	●Ongoing skills training and performance evaluations enable employees to maintain technological advancement, enhance professional competencies and productivity, while improving product quality and innovation capabilities.	● Training content mismatched with job needs may waste resources and fail to deliver improvements. ● Non-standardized or unfair evaluations may cause employee dissatisfaction, harming team morale.	1. Annual fire drills to enhance emergency response and self-protection skills. 2. Continuous improvement of employee benefits and compensation systems. 3. Implementation of relevant policies with audit checks.
	Compensation, Benefits, and Employee Care	● Comprehensive compensation and benefits fulfill employees' basic needs while providing security, enabling greater focus on work. ● Well-structured compensation packages enhance the Company's competitiveness in the talent market, attracting top industry professionals.	●Compensation and benefits below industry standards compromise talent attraction and retention, potentially increasing turnover rates.	
	Employee Rights and Diversity & Inclusion	● Fostering an inclusive workplace culture with no complaints or discrimination, boosting engagement.	● Ignoring overtime, workplace harassment, etc., may lead to lawsuits or increased turnover.	
	Workplace Safety and Health	● Employee health and safety are foundational to sustainability, ensuring a secure and efficient work environment.	● Poor management of workplace safety may increase employee exposure to risks.	
G	Corporate Governance, Ethical Management, and Risk Management	●A diversified Board composition (with legal, financial, and technical expertise) strengthens corporate governance, ensures transparent decision-making aligned with stakeholder expectations. The Audit Committee provides rigorous oversight of financial reporting accuracy and risk management, maintaining full regulatory compliance. ●Our core values of "Integrity, Innovation, and Collaboration" serve as competitive differentiators, fostering stronger partnerships and enhancing customer loyalty.	● Poor governance, corruption, or unethical behavior may damage reputation, cause financial losses, and harm shareholder interests.	1. Established dedicated governance bodies to implement robust internal controls, ensuring full compliance with applicable laws and regulations across all personnel and operations. 2. Planned continuing education programs for board members, covering regulatory updates, emerging policies, and governance best practices. 3. Conduct annual reviews of material stakeholder concerns. 4. Establish communication channels; set up an investor section and spokesperson response mechanism. 5. Most of the Company's products adopt virtual points for online recharge sales. Minimal product packaging is produced and disposed of in collaboration with suppliers compliant with environmental regulations, and regular evaluations are conducted.
	Regulatory Compliance	●A robust corporate governance framework and effective ethical management system form the bedrock of sustainable operations. Strengthening these governance mechanisms enables consistent ethical business practices, regulatory compliance, and reputation preservation, ultimately earning stakeholder confidence from investors and customers.	●Failure to comply with governance / economic, environmental, and social-related regulations may not only result in potential fines but could also directly or indirectly damage the company's reputation, causing negative impacts on the business.	
	Product and Service Quality	●Through comprehensive customer relationship management, continuously refine and enhance the customer experience.	● Poor service quality may inconvenience users and cause losses.	
	Information Security and Customer Privacy	●Continuously enhance policies, operational procedures, internal self-evaluation, self-audit, and regular training programs to strengthen employee awareness of customer privacy protection and information security. This proactive approach mitigates financial liabilities and regulatory penalties while generating positive impacts across economic and human rights dimensions.	●Damaged customer rights and interests, leading to affected loyalty and trust levels.	
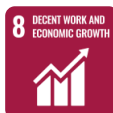
3. Identification and Actions of Material Topics

Aspect	Material Topic	Significance	Scope						Our Goals	Actions	Relevant SDGs	Corresponding Section	GRI
			Investors/Shareholders	Employees	Customers/Consumers	Government	Suppliers	Community					
E	Energy & Greenhouse Gas Management	Due to the nature of the industry, there is no direct production of harmful environmental pollutants. However, for the electricity required by equipment rooms and general employee needs, we actively comply with the government's carbon reduction policies.	★	★	★	★	★	★	Our goal is to continuously promote environmental sustainability, striving to reduce greenhouse gas emissions by 0.5% annually. By improving energy efficiency and adopting green technologies, we demonstrate the Company's long-term commitment to mitigating climate change and environmental protection. Additionally, we aim to improve energy efficiency by reducing per capita electricity consumption by 1% compared to the previous year. Through implementing energy-saving measures and advocating for eco-friendly practices, we showcase the Company's dedication to resource conservation and sustainable environmental development.	7, 13: Reduce greenhouse gas emissions by 0.5% annually; Promote the use of public transportation; The Company utilizes the TCFD framework for our climate risk identification process. 14: Participate in beach cleanups. As this year's major issue implementation is more substantial than last year, this item is newly added as a material topic.	SDG7: Affordable and Clean Energy SDG13: Climate Action SDG14: Life Below Water	6.1 Climate Change	-

Aspect	Material Topic	Significance	Scope						Our Goals	Actions	Relevant SDGs	Corresponding Section	GRI
			Investors/Shareholders	Employees	Customers/Consumers	Government	Suppliers	Community					
E	Environmental Impact of Operations / Waste Management	While the gaming industry is not a high-pollution sector, the Company still works to further reduce environmental impact through office waste control, optimized packaging design, and reduction of server waste heat. Therefore, general waste management remains a crucial part of fulfilling our environmental responsibilities and promoting sustainable operations.					★	★	Our goal is to ensure transparency and integrity in the supply chain. We achieve this through annual supplier evaluations and by having partners sign ethical management and professional ethics agreements, strictly complying with relevant laws and regulations, while promoting corporate culture development and awareness. Additionally, we commit to 100% legally compliant disposal and recycling of industrial waste and office equipment, demonstrating our strong emphasis on environmental protection and regulatory compliance, while actively promoting sustainable development.	12 Conduct annual supplier evaluations; promote cultural development. 12 100% legal compliance in disposal and recycling of industrial waste and office equipment. 12 Partners sign ethical management and professional ethics agreements complying with relevant laws. 12 Company products primarily use virtual points for online recharge sales. Minimal product packaging production/destruction, working with environmentally compliant suppliers and conducting regular evaluations. As this year's major issue implementation is more substantial than last year, this item is newly added as a material topic.	SDG 12: Responsible Consumption and Production	6 Environmental 6.5 Waste Management	GRI 306: Waste
S	Talent Attraction & Retention	Dedicate efforts to recruit, cultivate, and retain globally outstanding talents, providing competitive compensation along with various welfare and care measures, to achieve the purpose of attracting and retaining talent.	★	★				★	Our goal is to ensure the stability and satisfaction of key talents, achieve and continuously maintain a 93% retention rate, demonstrating the Company's outstanding achievements in talent management, incentive mechanisms, and corporate culture construction.	Conduct internal and external education training, strengthen colleagues' professional and operational management capabilities to enhance performance, achieve overall business objectives. 11 New employee benefits: Add 2 travel vacation days, daily working hours 7.5H (noon break 1.5H), implement taking public transportation to increase transportation subsidy allowance. As this year's major issue implementation is more substantial than last year, this item is newly added as a material topic.	SDG 11: Sustainable Cities and Communities	5.1.6 Talent Cultivation and Development	GRI 404 Training and Education

Aspect	Material Topic	Significance	Scope						Our Goals	Actions	Relevant SDGs	Corresponding Section	GRI
			Investors/Shareholders	Employees	Customers/Consumers	Government	Suppliers	Community					
S	Compensation benefits and employee care	Compensation benefits and employee care: Provide year-end and performance bonuses, spring party lucky draws and other diversified benefits. Establish an employee welfare committee to plan comprehensive and diverse welfare measures, including birthday monetary gifts, Dragon Boat Festival and Moon Festival monetary gifts, funeral condolence payments, wedding/funeral celebration subsidies, injury/illness condolence payments, as well as dining and travel allowances, special merchant discounts and annual health checkups, fully demonstrating care and support for colleagues.	★	★					Our goal is to ensure employee health and welfare, achieving 100% of colleagues completing health checkups within the legally stipulated time period, fully demonstrating the Company's emphasis on and commitment to employee health management.	The Company continuously improves compensation and bonus systems, combining profitability with performance, enabling outstanding employees to obtain more generous salaries and benefits 3 Achieve 100% of colleagues completing health checkups within the legally stipulated time period. As this year's major issue implementation is more substantial than last year, this item is newly added as a material topic.	SDG3: Good Health and Well-Being 3 GOOD HEALTH AND WELL-BEING	5.1.4 Employee Rights and Welfare	GRI401/402 Employment/ Labor/Management Relations

Aspect	Material Topic	Significance	Scope						Our Goals	Actions	Relevant SDGs	Corresponding Section	GRI
			Investors/Shareholders	Employees	Customers/Consumers	Government	Suppliers	Community					
S	Employee rights and diversity equality	Formulate the "Human Rights Policy" to serve as the highest guiding principle for human rights governance, and establish unobstructed communication channels and dedicated departments to assist in handling and responding to related issues.		★					Our goal is to continuously improve employee welfare programs, through diversified welfare measures, enhance employees' satisfaction and sense of belonging, thereby creating a more cohesive and happier work environment.	Exceed legal requirements in hiring persons with disabilities, employ visually impaired massage therapists, environmental cleaners to maintain office cleanliness. Regularly convene labor-management meetings, establish unobstructed communication platforms, develop diverse welfare measures, elevate employee satisfaction. 5 Hiring persons with disabilities meets 100% of legally required employment. 5 Human Rights Policy: Prohibition of child labor; diverse workplace. As this year's major issue implementation is more substantial than last year, this item is newly added as a material topic.	SDG5: Gender Equality	5.1.1 Human Rights Commitment 5.1.2 Workforce Composition 5.1.3 Employee Diversity, Inclusion and Equality	GRI 405/406 Employee Diversity and Equal Opportunity/Non-discrimination
	Workplace Safety and Health	Formulate the "Occupational Safety and Health Rules", provide comprehensive occupational safety education and training for employees and contractors, and implement regular safety and health inspections, to achieve accident prevention and enhance disaster response capabilities.		★					Our goal is to comprehensively protect employees' rights and welfare, dedicated to providing a safe and standard-compliant work environment, ensuring every employee can focus on work under worry-free conditions.	1. Provide safe working environment 2. Assist employees' physical/mental health and work-life balance 3. Prohibit forced labor, comply with government labor laws As this year's major issue implementation is more substantial than last year, this item is newly added as a material topic.	SDG 5: Gender Equality	5.2 Occupational Safety and Health	GRI 403 Occupational Health and Safety

Aspect	Material Topic	Significance	Scope						Our Goals	Actions	Relevant SDGs	Corresponding Section	GRI
			Investors/Shareholders	Employees	Customers/Consumers	Government	Suppliers	Community					
G	Information Security and Customer Privacy	Place extremely high importance on personal data and information security, having established the "Information Security Management Regulations", "Media Data Destruction Regulations", and "Personal Data Protection Policy and Management Procedures" as rigorous mechanisms to reduce information security risks.	★	★	★			★	Establish sound company information security management systems, and continuously manage the effectiveness of information security system operations. Continuously strengthen and improve overall information security management system capabilities.	Actively participate in domestic and international information security seminars and courses. Establish a dedicated information security unit, and has already created relevant information security systems with implemented execution, to reduce information security risks. 8 Zero personal data leakage incidents.	SDG 8: Decent Work and Economic Growth	4.6 Information Security and Customer Privacy Protection	GRI 418 Customer Privacy
	Corporate Governance	Implement the responsibilities of corporate operators, and protect shareholders' legitimate rights and interests while considering the interests of other stakeholders; strengthen board of directors' functions; enhance management team's leadership; information transparency safeguards shareholders' rights.	★	★	★	★	★		Continuously improve non-scoring items in corporate governance evaluations to enhance assessment results. Implement corporate governance that complies with governance trends and relevant regulations.	Establish an Audit Committee to strengthen board functions. Formulate board performance evaluation measures, conduct internal evaluations of board and functional committee performance. 8 Maintain corporate governance evaluation at 6%-20%. 8 Design continuing education programs for directors; provide directors with updates on regulatory developments and policies; conduct regular internal and external performance evaluations	SDG 8: Decent Work and Economic Growth	2.2.4.2 Operational Status 2.2.5 Functional Committee Structure and Operations	GRI 102 General Disclosures (Governance)

Aspect	Material Topic	Significance	Scope						Our Goals	Actions	Relevant SDGs	Corresponding Section	GRI
			Investors/Shareholders	Employees	Customers/Consumers	Government	Suppliers	Community					
G	Ethical Management	The Company upholds ethical in operations, continuously develops creative products, strengthens game R&D capabilities, for sustainable business operations.	★	★	★	★	★	★	Sustainable Operations & Shared Prosperity. Continually implement the Company's core values: "Integrity", "Innovation", "Teamwork".	Establish "Code of Ethical Conduct", "Employee Reward/Disciplinary Measures", "Ethical Corporate Management Best Practice Principles", "Procedures for Ethical Management and Guidelines for Conduct" to regulate ethical standards for directors, managers, and all employees. Implement education and training and awareness programs. 8 Maintain corporate governance evaluation at 6%-20%.	SDG 8: Decent Work and Economic Growth	2.2.4.2 Operational Status 2.2.5 Functional Committee Structure and Operations	GRI 103 Management Approach
	Risk Control	Conscientiously implement risk management to reduce operational risks.	★	★	★	★	★		Implement corporate governance to reduce operational risks. Implement risk management, establish risk culture.	Annual objective setting directional meetings. Formulate operational plans. 8 Maintain corporate governance evaluation at 6%-20%.	SDG 8: Decent Work and Economic Growth	2.2.4.2 Operational Status 2.2.5 Functional Committee Structure and Operations	GRI 102 General Disclosures (Strategy) GRI 207 Tax GRI 419 Socioeconomic Compliance

Aspect	Material Topic	Significance	Scope						Our Goals	Actions	Relevant SDGs	Corresponding Section	GRI
			Investors/Shareholders	Employees	Customers/Consumers	Government	Suppliers	Community					
G	Legal Compliance	Actively establish internal regulations in accordance with relevant laws, while regularly or irregularly conducting education and training programs to deepen employees' awareness of legal compliance aspects, thereby protecting the rights and interests of all stakeholders.	★	★	★	★	★	★	Comply with relevant laws and personal data protection acts to safeguard consumer rights. No major compliance violations occurred.	Establish related legal and regulatory systems. Conduct regular or irregular training or awareness programs. 16 Legal compliance: No major compliance violations occurred. 16 Legal compliance: The Company's R&D products have applied for patents.	SDG 16: Peace, Justice and Strong Institutions	4.5.2 Regulatory Compliance	GRI 419 Socioeconomic Compliance GRI 307 Environmental Protection Regulations and Compliance
	Products and Services	In facing volatile markets, continuous innovation allows us to deliver fresh and diverse entertainment to players.	★	★	★				Invest in R&D expenditures yearly, continuously refine technologies, persistently optimize products and services, pursuing excellence without interruption.	9 Encourage innovation, R&D investment growth compared to previous year.	SDG 9: Industry, Innovation and Infrastructure	4.8 Product and Service Management	GRI 103 Management Approach

4. Material Topic Assessment Results

2024 Materiality Matrix is shown on the right.
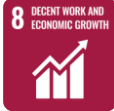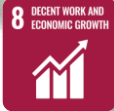
The material topic assessment comprehensively considers different stakeholders' degree of attention on each issue, as well as their potential impact

scope, senior management discussions and evaluations of significance to the Company.

Finally, ten material concern issues were prioritized and are addressed in this report.

3.4 Material Topic Management Approach

3.4.1 Policies and Commitments, Actions Taken, Performance Goals and Implementation Status

Aspect	Environmental			Social			Governance		
	Environmental Sustainability			Happy Workplace and Social Engagement			Corporate Governance		
SDGs Sustainable Development Goals	7 AFFORDABLE AND CLEAN ENERGY · 12 RESPONSIBLE CONSUMPTION AND PRODUCTION · 13 CLIMATE ACTION · 14 LIFE BELOW WATER			5 GENDER EQUALITY · 8 DECENT WORK AND ECONOMIC GROWTH · 11 SUSTAINABLE CITIES AND COMMUNITIES · 3 GOOD HEALTH AND WELL-BEING			8 DECENT WORK AND ECONOMIC GROWTH · 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE · 12 RESPONSIBLE CONSUMPTION AND PRODUCTION · 16 PEACE, JUSTICE AND STRONG INSTITUTIONS		
Development Vision	Continuously enhance employee awareness, establish policies, support government-led daily net-zero carbon initiatives, actively respond to international trends.			Proactively cultivate talent and improve retention measures, provide training resources and comprehensive employee benefits, strengthen professional and managerial capabilities to enhance performance, achieve overall business objectives.			Unite professional game development teams, integrate partner resources, consistently implement core values: "Integrity", "Innovation", "Teamwork", deeply understand and meet player and industry needs to drive economic growth.		
Long-term Strategies	Continuously reduce electricity, water usage, waste, greenhouse gas emissions, progressively achieve 2050 net-zero goals.			Recruit top technical talent, uphold sustainability principles with "Talent Development, Employee Priority & Social Engagement" as core, enhance welfare and retention related policies.			Adapt to rapidly evolving gaming industry trends, innovate games, expand ecosystem partnerships, collaborate to deliver optimal business solutions, aim to become world-class gaming company.		
Long-term Goals	**Achieve net-zero by 2050**			**Prioritize employees with continuous compensation and benefits improvements**			**Maintain profitable operations**		
Mid-term Goals (2030)	0.5% annual GHG reduction			92% key talent retention rate			Profitable operations		
	1% annual electricity reduction per capita			100% health check compliance			Zero data breaches		
				Enhance welfare programs			Maintain 6%-20% governance evaluation		
Short-term Goals (2026)	0.5% annual GHG reduction			90% key talent retention rate			Profitable operations		
	1% annual electricity reduction per capita			100% health check compliance			Zero data breaches		
				Enhance welfare programs			Maintain 6%-20% governance evaluation		
2024 Achievements	4.93% annual GHG reduction			93% key talent retention rate			Profitable operations		
	4.93% annual electricity reduction per capita			100% health check compliance			Zero data breaches		
				Enhanced welfare programs (add 2 travel days, 7.5HR workday)			Maintain 6%-20% governance evaluation		

3.4.2 Measures and Effectiveness of Remedying Negative Impacts

The Company consistently upholds ethical as its core operating principle and places profound emphasis on risk management and human rights protection to ensure operational transparency and sustainability. We have established comprehensive grievance and whistleblowing channels to enable employees and stakeholders to promptly report issues, thereby facilitating immediate emergency response and remedial actions to safeguard fairness and safety both internally and externally. Furthermore, we are committed to fostering a positive communication environment and actively promoting workforce development.

For details, please refer to the following sections: 4.3 Ethical Management, 4.4 Communication Channels and Grievance Mechanisms, 4.5 Risk Management, 5.1 Talent and Human Capital Development, 5.2 Occupational Safety and Health.

3.4.3 Channels and Procedures for Suggestions

The Company is committed to establishing transparent and accountable mechanisms for business conduct, providing individuals with multiple and unobstructed communication and suggestion channels, specifically including the following two aspects

1. **Responsible Business Conduct Suggestion Mechanism:**

We encourage all stakeholders, including employees, suppliers, and partners, to provide constructive feedback or suggestions regarding the Company's responsible business conduct policies and practices. A dedicated department has been established to receive, evaluate, and respond in a timely manner to promote corporate sustainability and policy improvement.

2. **Business Conduct Concern Reporting Mechanism:**

We have implemented comprehensive grievance and whistleblowing channels. Any individual with concerns about the Company's business conduct may report issues through confidential channels, ensuring fair and transparent resolution. We commit to prompt response and necessary remedial or improvement measures to further strengthen ethical and responsible operations.

For details, please refer to the following sections: 4.3 Ethical Management, 4.4 Communication Channels and Grievance Mechanisms, 4.5 Risk Management.

CH 4

Corporate Governance

4 Corporate Governance

4.1 Economic Performance

In terms of operating revenue and profitability, the company's consolidated operating revenue for 2024 reached NT$1,393,792 thousand, with a consolidated operating gross margin of 98% and consolidated post-tax profit margin of 21%. Compared to 2023, consolidated operating revenue increased by 1.93%, operating gross profit grew by 4.84%, operating profit rose by 20.30%, and net profit after tax surged by 37.24%. In 2024, the Company continued to enhance R&D quality and capabilities while maintaining strict cost control. Established games including Let's Vegas, Kingdom Heroes Online, 武林同萌傳, Angel Love, Holy Land Online, Heroes of the Three Kingdoms - Overlord's Industry, and Heroes of the Three Kingdoms - M sustained stable profitability. Simultaneously, new game titles such as Kingdom Heroes - Empire and Heroes of the Three Kingdoms - Honghu Hegemony were launched, while the Company's renowned IPs including T Heroes of the Three Kingdoms and Fantasia Sango continued expanding through overseas licensing. Facing market changes and new challenges, we remain committed to continuous improvement and anticipate achieving even stronger results in the future.

Financial Performance Indicators for Past Four Years

Unit: NT$ thousand

Year/Item	2021	2022	2023	2024
Operating Revenue	1,698,307	1,583,718	1,367,406	1,393,792
Operating Profit	346,104	318,713	215,803	259,619
Net Profit After Tax	289,761	323,648	214,455	294,316

4.2 Taxation

USERJOY supports government policies that foster corporate innovation and economic growth, placing high importance on tax governance. We strictly comply with all tax regulations to ensure honest tax filing, assess and address tax risks, maintain open and transparent communication, and provide information transparency.

We do not utilize tax havens, low-tax jurisdictions, or transactions to evade tax obligations, and rejects profit-shifting through special structures or non-arm's length transactions.

Ω Comply with all tax laws and legislative intent in jurisdictions of operation.

Ω Related-party transactions adhere to the arm's length principle and OECD Transfer Pricing Guidelines.

Ω No tax avoidance through tax havens or aggressive tax planning.

Ω No profit transfer to low-tax-rate countries.

Ω Ensure transparent financial reporting and tax disclosures in compliance with regulations.

Ω Consider tax implications in all major company decisions.

Ω Analyze operational environments and implement management mechanisms for tax risk assessment.

Ω Evaluate risks and adopt appropriate strategies when executing tax-related decisions.

Ω Foster a mutually respectful relationship with tax authorities based on trust and transparency.

1. Tax Governance, Control, and Risk Management

The highest authority for USERJOY's tax management and decision-making is the President. Day-to-day tax planning and management are executed by the Accounting Supervisor, supported by qualified and experienced tax professionals who assist in fulfilling the Company's tax obligations. Additionally, external tax advisory firms provide specialized services and recommendations on tax matters to enhance expertise, ensure compliance with tax regulations, and effectively monitor risks and global tax trends.

USERJOY complies with the tax laws of all jurisdictions where it operates. Any adverse changes in tax laws or regulations may increase the Company's effective tax rate and negatively impact operational performance. To manage tax risks effectively, USERJOY follows internal control procedures to identify, assess, and mitigate tax risks arising from regulatory changes and business activities, ensuring appropriate measurement, management, and control of such risks.

2. Tax-Related Communication with Stakeholders

Income tax information for the past two fiscal years is as follows:

Unit: NT$ thousand

Year/Item	2024	2023	Change
Pre-tax Income (A)	349,107	260,070	89,037
Income Tax Expense (B)	54,791	45,615	9,176
Effective Tax Rate (B/A)	15.69%	17.54%	-1.84%
Taxes Paid (C)	42,701	61,328	(18,627)
Cash Tax Rate (C/A)	12.23%	23.58%	-11.35%

4.3 Ethical Management

4.3.1 Ethical Management Principles, Policies, and Code of Conduct

1. The Company has established the "Ethical Corporate Management Best Practice Principles", "Code of Ethical Conduct", and "Work Rules," disclosing its ethical business policies on company website and annual reports. The Board of Directors and senior management actively implement commitments under the Ethical Corporate Management Best Practice Principles and have signed Integrity Declarations. All employees, from directors to employees, have signed Integrity Declarations. Directors and senior executives regularly receive ethics training and awareness programs. To ensure compliance, the Company maintains effective accounting and internal control systems, with internal auditors conducting periodic reviews of adherence and establishing relevant procedures.

2. The "Ethical Corporate Management Best Practice Principles" and "Work Rules" clearly define procedures and disciplinary measures. During business engagements, the Company requires signing "Ethical Management Agreements", prohibiting direct or indirect provision, promise, solicitation, or acceptance of improper benefits, or any unethical acts violating integrity, legality, or fiduciary duties to gain advantages. In 2024, 253 Ethical Management Agreements were signed cumulatively.

3. To oversee implementation, the HR & Administration Department serves as the dedicated ethics unit, reporting execution status to the Board regularly (at least annually).

4.3.2 Ethical Governance

1. Regular Integrity Training Programs:

    New employees receive internal training on ethical-related topics, while quarterly awareness sessions are conducted for existing staff and contractors. In 2024, 37 new employees completed 7 hours of training.

2. Whistleblowing System Operations:

    Procedures follow the "Guidelines for Reporting Illegal, Unethical, or Non-Compliant Conduct" and "Ethical Corporate Management Best Practice Principles". Handling personnel sign confidentiality agreements to protect whistleblowers' identities and content, ensuring no retaliation. The Remuneration Committee meets biannually and may engage lawyers, accountants, or experts for audits or consultation. Violations of integrity policies result in disciplinary action per HR regulations.

3. 2024 Integrity Violation Reports：：

The Ethical Management Team reports (at least annually) to the Board on policy implementation and monitoring.

Case Type	Reported	Processed/Reviewed	Resolved
Internal Reports	0	0	0
External Reports	0	0	0
Total	0	0	0

4.3.3 Anti-Competitive Behavior

The Company, grounded in principles of integrity, transparency, and accountability, has established ethical-based corporate policies and robust governance and risk control mechanisms to foster a sustainable operational environment. To cultivate an ethical corporate culture and ensure sound development, we have implemented a comprehensive ethical management team organizational structure and formulated the "Ethical Corporate Management Best Practice Principles" and "Procedures for Ethical Management and Guidelines for Conduct" as compliance benchmarks for all employees and management. These measures ensure adherence to fair competition principles throughout our operations.

Additionally, the HR & Administration Department of Management Division serves as the dedicated ethics oversight unit, responsible for monitoring and enforcing integrity policies, and guaranteeing all business activities comply with competition laws and ethical standards. This unit reports regularly (at least annually) to the Board of Directors on implementation progress, ensuring effective execution of measures and continuous optimization of internal monitoring mechanisms to mitigate risks related to anti-competitive behavior.

4.4 Communication Channels and Grievance Mechanisms

USERJOY has established and publicly announced an independent grievance mailbox and hotline on its website, enabling anyone to report suspected criminal activities, fraud, or legal violations. Personnel handling whistleblowing cases must sign confidentiality agreements to protect the whistleblower's identity and report content, ensuring no retaliation. The Remuneration Committee convenes at least biannually and may appoint lawyers, accountants, or other experts to conduct audits or provide consultations as needed.

Establishment and Announcement of Grievance Hotline/Mailbox

The Company establishes and announces an independent whistleblowing mailbox and hotline

Announcements are made on company website, internal bulletin boards, etc.

Accepting Reports

Any individual may submit reports via mailbox or hotline

Accepted report content includes criminal acts, fraud, or legal violations

Handling Reports

Relevant personnel shall sign written confidentiality agreements regarding whistleblower identity and report content

Ensure whistleblowers are protected from improper treatment due to reporting

Investigating Report Content

Appoint lawyers, accountants, or other experts to conduct necessary audits

Provide audit reports to company management

4.5 Risk Management

4.5.1 Risk Management Mechanism

1. Risk Management Organizational Structure

(1) Board of Directors: Serves as the highest authority for corporate risk management, approving risk management policies and relevant regulations, overseeing overall implementation, and ensuring effective risk control.

(2) Sustainable Development Committee: Assists the Board in executing risk management duties. The committee has a Risk Management Team, chaired by the Chief Sustainability Officer, which conducts comprehensive assessments of operational and emerging risks and regularly reports to the Audit Committee and Board.

(3) Risk Management Team: Composed of senior executives from each department to ensure proper implementation of risk management systems. Department heads assign personnel as risk management officers to execute risk management procedures in collaboration with operational units.

(4) Execution Office: Appointed by the Convenor of the Risk Management Team to handle tasks assigned, assist in establishing, promoting, maintaining, and reviewing risk management mechanisms.

(5) Audit Division: An independent unit under the Board that formulates annual audit plans based on policies, procedures, and risk management systems. It conducts independent reviews of risk management effectiveness, provides improvement recommendations, and reports audit results to the Board to ensure key risks are managed and internal controls function properly.

2. Risk Control Process: Ongoing daily monitoring

| Identify | Analyze | Treat | Monitor | Review |

3. Risk Impact and Management:

Risk Type	Risk Impact	Assessment	Mitigation and Risk Management Policies
Financial risk	Economic risks (including interest rate fluctuations, exchange rate fluctuations, inflation, tax law changes, etc.). Financing risks, high-risk/high-leverage investment risks, lending funds to others, endorsement guarantees, and derivative financial product transactions, among other risks. These pose more challenges to the Company.	1. Comprehensively consider the Company's fund utilization, adjust flexibly according to funding needs and preparations at different stages, and report regularly. 2. No investments in high-risk/high-leverage projects.	1. Monitor market risks arising from fluctuations in international interest rates, exchange, etc. regularly and make capital adjustments. 2. Regularly report investment reports/fund utilization to the board of directors. 3. Mitigate risks through annual budget control and fund adjustments in response to market changes.
Operational risk	1. The industry market changes rapidly; game quality/content, product planning, sales methods, intellectual property infringement, etc., all pose challenges to the company's operations. 2. Talent poaching by competitors may lead to brain drain. 3. New or adjusted regulations by authorities may require operational adjustments.	1. In response to continuous technological innovation, enhance professional technical capabilities and adjust operational strategies to adapt to industry changes. 2. Maintain regular interaction with employees, improve compensation and benefits, and increase satisfaction to reduce talent attrition and labor disputes. 3. Monitor legal changes and respond promptly.	1. Stay updated on industry trends; understand and meet customer needs, hold regular cross-departmental management meetings for reporting and discussion. 2. Provide employee benefits that exceed Labor Standards Act requirements. 3. Legal compliance: No penalties due to regulatory violations. 4. Establish operational policies in line with legal requirements.
Cybersecurity risk	Changes in technology (including cyber security), various software and hardware malicious threats, and responses to changes of laws and regulations.	Include relevant cybersecurity knowledge and information as key items and incorporate them into audit checks.	1. Strengthen all employees' awareness of cybersecurity and privacy risks by conducting annual training courses (Personal Data Protection Act and Fundamentals of Information Security Protection) with approximately 400+ participants. 2. Clearly define information security policies, continuously improve management systems and technical safeguards, and establish multi-layered cybersecurity defenses. Implement an annual Personal Data Protection Management Plan to achieve the Company's information security management goals. 3. Information security operations status: No data leakage incidents have occurred.
Environmental and energy risk	Due to climate change and updates in environmental regulations, costs or operational workloads may increase.	Implement relevant operations in compliance with environmental protection and energy management regulations.	1. Conduct greenhouse gas inventory and verification in accordance with laws and report to the Board of Directors quarterly. 2. Respond to government initiatives to reduce carbon emissions by establishing related goals and policy advocacy.

4.5.2 Regulatory Compliance

The Company has long been deeply committed to game research and development, with sustainable development as its ultimate goal. We continuously focus on our core business development to achieve strong operational performance and, adhering to the spirit of sustainable and stable operations, share the fruits of our business with employees while giving back to investors and society.

From developing game products to providing gaming services, we not only safeguard consumer rights but also place great emphasis on the safety of children and adolescents in gaming. While expanding our global operations, the Company strictly complies with relevant laws and regulations, including:

"Consumer Protection Act";

"Protection of Children and Youths Welfare and Rights Act";

"Fair Trade Act";

"Game Software Rating Management Regulations";

"Mandatory Provisions and Prohibitory Provisions of Standard Form Contract to Be Included for On-line Game Consumption" and other related legal requirements.

The Company regularly updates its internal policies in response to regulatory changes, promotes compliance awareness among all employees, and periodically reports on regulatory compliance implementation to the Board of Directors and the Audit Committee.

In 2024, the Company incurred no fines due to violations of corporate governance, improper benefits, the Fair Trade Act, or privacy infringements. There were also no major legal disputes arising from consumer complaints.

4.6 Information Security and Customer Privacy Protection

1. Cyber Security Organizational Structure

The Company established an "Information Security Committee" in 2023 to execute cyber security management planning, establish and maintain an information security management system, and oversee the formulation, implementation, risk management, and compliance audits of cyber security and data protection policies. The organizational structure is led by the President as the Chairman of the Information Security Committee, with the Director of the IT Division serving as the Supervisor and Chief cyber security officer. First-level supervisors of relevant information units (including the Information Management Section, Product Technology Section, Platform Development Section, etc.) are all members of the committee. Additionally, in accordance with Article 9-1 of the "Regulations Governing Establishment of Internal Control Systems by Public Companies," an "Cyber Security Office" has been set up to specialize in information security and physical security planning, while also leading the committee's operations and conducting related audit matters.

The "Information Security Committee" holds regular meetings annually to review cyber security risks and corresponding protective measures and implementation guidelines, ensuring the ongoing applicability, appropriateness, and effectiveness of the Company's information security management system during continuous operation.
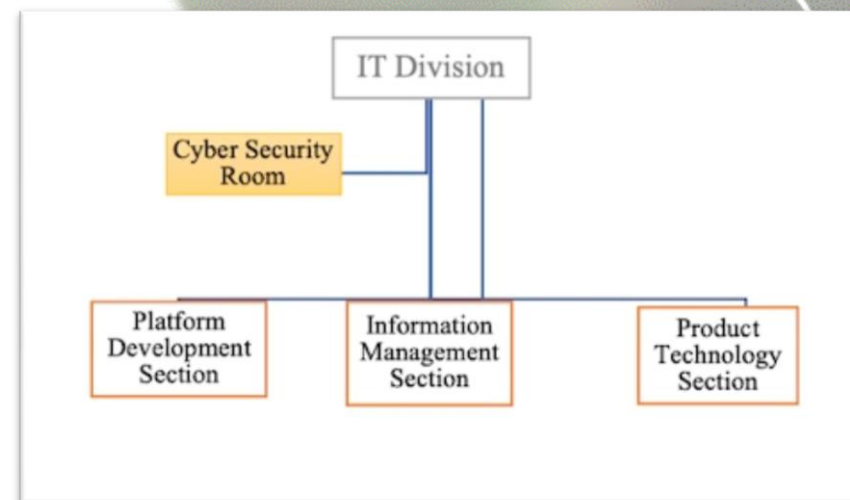
2. Cyber Security Policy

The Company's cyber security policy covers all software and hardware and is guided by the principle of "1. Establish cyber security management standards that comply with regulatory requirements. 2. Foster a consensus that cyber security is everyone's responsibility through comprehensive employee education and awareness. 3. Protect the confidentiality, integrity, and availability of all company information. 4. Provide a secure development and operational environment to ensure the Company's sustainable operations." The policy focuses on three main pillars of cyber security protection: monitoring and early warning, intrusion prevention, and data protection. It establishes a Security Operation Center (SOC), an enterprise threat protection system, and network and endpoint detection and response systems to enhance the Company's ability to defend against external attacks and protect internal sensitive data.

Through the collective efforts of all employees, the following objectives are to be achieved: "1. Protect the Company's business activity information from unauthorized access or modification to ensure its accuracy and completeness. 2. Implement an information security risk assessment mechanism to improve the effectiveness and timeliness of cyber security management. 3. Evaluate and establish redundant architectures for critical cyber security facilities as needed to ensure system availability. 4. Implement an internal information security audit system to ensure the effective execution of cyber security management. 5. The Company shall regularly review and continuously improve its cyber security management system."

3. Specific Information Security Management Measures and Resources Invested in Cyber Security Management

Management Item	Operational Description
Information Product Security Management	1. Local and remote backup; critical systems like ERP are burned and stored in bank safety deposit boxes. 2. Maintenance and warranty agreements for important assets.
Personnel Management & Training	1. Continuous promotion of cyber security awareness; mandatory participation with attendance records. 2. Regular simulated social engineering attacks; compromised personnel are logged and required to undergo training.
Physical Environment Security Management	1. Access control for server rooms. 2. Environmental monitoring, e.g., humidity, temperature in server rooms.
Computer System Security Management	1. Basic rules such as prohibiting external devices from connecting to the company network. 2. Next-generation firewalls, proactive protection, and deployment of intrusion detection systems.
System Access Security Management	1. Multi-factor authentication for critical systems, e.g., account/password, plus mobile verification code. 2. Strict access permissions based on job roles. 3. Automatic email notifications for critical system operations to enable cross-auditing among project members.
Business Continuity Operations	Disaster recovery plans are established and regularly tested to enhance information resilience.

4. Implementation Status of Cyber Security Management Resource Allocation
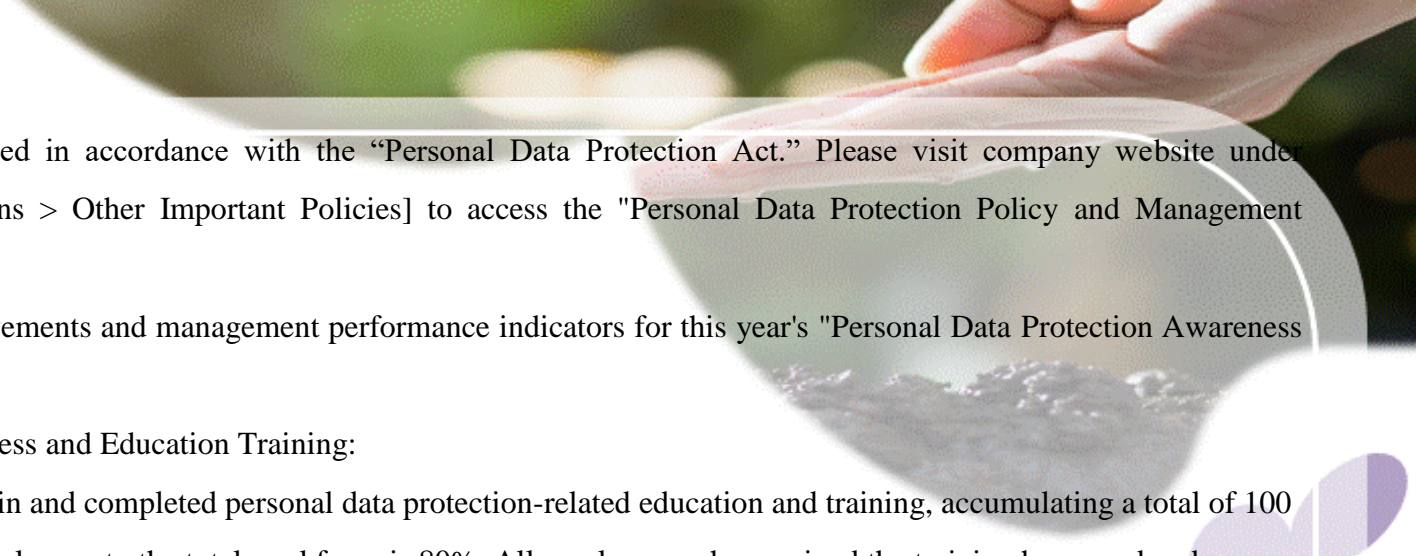
Internal Security Awareness	☑Phishing traps ☑Fraud email alerts ☑AI software risks ☑Company-wide employee training (online)
Cyber Security Drills	☑Backup system restoration drills
Audit Activities	☑Coordinated with auditors for cyber security compliance checks
Cyber Security Meetings	☑Held 4 security meetings ☑Current status discussions/Risk assessments/SOP establishment
Cyber Security System Implementation	☑Deployment of various cyber systems
Education and Training & Course Participation	☑ CISO/Deputy CISO physical courses ☑Cyber Security supervisors/Cyber security courses ☑ Security engineers/ Cyber security courses

5. Cyber Security Incidents

Cyber Security Indicator	Data Theft Incidents (e.g., private servers, member data)	System Attacks Causing Abnormalities	Cyber Security-related Complaints	Losses & Impacts	Potential Effects & Countermeasures
2024 Incident Statistics	0	0	0	0	Regulatory Compliance, Information Security and Privacy Protection

6. Personal Data Protection Policy:

(1) The Company places high importance on customer privacy protection, strictly complies with laws and regulations, and has established a "Privacy Protection Policy" in accordance with the "Personal Data Protection Act." We have implemented rigorous personal data security management and protection measures. Additionally, we have established a comprehensive data governance system, formulated data standards and classification regulations, and implemented data access permission management and regular review mechanisms for data owners to ensure the availability, integrity, and confidentiality of data during access and sharing processes. This policy applies to all departments, customers, and suppliers involved in the collection, processing, and use of personal data within the scope of the company's business operations. Regarding the collection, processing, and use of personal data during operations, we strictly adhere to relevant legal requirements, use data only within legally permitted boundaries, and never provide, lease, or disclose personal data to third parties in any disguised form. We faithfully comply with the Company's "Privacy Protection Policy" and are committed to safeguarding the security and privacy rights of customer data.

(2) The "Privacy Protection Policy" is established in accordance with the "Personal Data Protection Act." Please visit company website under [Corporate Governance > Internal Regulations > Other Important Policies] to access the "Personal Data Protection Policy and Management Measures."

(3) The Company discloses the quantitative achievements and management performance indicators for this year's "Personal Data Protection Awareness and Education Training" as follows:

✓ Employee Personal Data Protection Awareness and Education Training:

This year, over 400 employees participated in and completed personal data protection-related education and training, accumulating a total of 100 training hours. The proportion of trained employees to the total workforce is 80%. All employees who received the training have read and understood how to protect personal data, achieving a 100% completion rate.

✓ Internal Management and Technical Protection:

Conducted 1 annual review/audit of customer personal data.

Performed 1 annual inventory of data access permissions.

✓ Incident Response and Risk Management:

Zero incidents violating the "Personal Data Protection Act" occurred this year.

4.7 Participation in Associations and Organization

We deeply recognize that with the rapid development of online games, the gaming industry should take on more social responsibility and influence. Therefore, we actively participate in important domestic industry-related organizations and have co-founded the Taiwan Game Industry Promotion Association (TGIPA) with local game companies. TGIPA is the only national-level organization in Taiwan dedicated solely to the gaming industry. It has long served as a bridge for communication between the industry, regulatory authorities, academia, and society. Its work covers a wide range of areas, including but not limited to providing recommendations on government gaming policies, collaborating on social anti-fraud and fraud prevention initiatives, and addressing consumer protection issues such as in-game probabilities. TGIPA actively responds to these matters and has implemented multiple voluntary measures, striving to create a high-quality development environment for the gaming industry.

Item	Name of External Organization	Category	
1	TGIPA (TAIWAN GAME INDUSTRY PROMOTION ASSOCIATION)	Gaming Industry Development Organizations	
2	TCA (TAIPEI COMPUTER ASSOCIATION)	Information Industry Development Organizations	
3	NTCA (NEW TAIPEI COMPUTER ASSOCIATION)	Information Industry Development Organizations	
4.	New Taipei City Federation of ACGE https://www.acgetw.com/	A（Anime） C（Comics） G（Games） E（ESports） Industry Development Organizations	

4.8 Product and Service Management

1. Product Management

The Company is not a manufacturing entity and has consistently complied with regulations related to product and service information and labeling, with no violations of marketing communications or game software content rating regulations. The Company primarily operates the UJ Mall, online lucky bags, and online products, ensuring clear labeling of product contents, details and disclaimers. Our goal is to provide transparent information, accurate product labeling and high-quality services, striving to meet domestic and international regulatory standards. All online and physical products are clearly marked with content rating labels and relevant software warnings. Annually, we pass the audits and certifications conducted by the Administration for Digital Industries of the Ministry of Digital Affairs, ensuring full compliance with national standards for product quality and labeling. In 2024, there were no instances of non-compliance with product and service information and labeling regulations, nor any violations of marketing communications or game software content rating regulations.

2. Service Management

Based on its core value of "From Gamers, For Gamers," USERJOY places special emphasis on customer service satisfaction. Externally, we have established a 24-hour professional local customer service center. In addition to regular internal training and product education, we operate a customer service system to log and track customer complaints, ensuring accurate and prompt responses. Depending on the product, customers can submit feedback through various channels, including in-game support, email, fan pages, the official website, or dedicated customer service hotlines. Upon receiving inquiries, the customer service center promptly addresses and responds to them while tracking the professionalism, speed, accuracy, and satisfaction of the responses. This approach establishes a customer-first sustainability policy.

4.9 Supply Chain Management
4.9.1 Supplier Management

The Company has established the "Supplier Management Regulations" to maintain procurement quality and foster close working relationships through appropriate supplier management practices. Due to the nature of the industry, the Company rarely collaborates with packaging and printing suppliers for finished product formats. However, it ensures compliance with legal requirements in environmental protection, safety, and hygiene. Supplier cooperation requirements are specified in suppliers' profiles and purchase orders, and suppliers are required to sign an "Ethical and Fairness Agreement." The company pays attention to occupational health and safety risks, labor rights conditions, and environmental sustainability within the supply chain, providing assistance when necessary.

Pay attention to supply chain regarding occupational safety health and risks, labor human rights conditions, environmental sustainability coexistence, when necessary and proactively provide assistance. Advocate green energy proportion and promote energy saving carbon reduction, in order to lower environmental impact. Comply with intellectual property rights (including patent rights, trademark rights, portrait rights and privacy rights), and no infringement others' rights or violation laws and regulations situations. The Company annually conducts supplier evaluation, establishes scoring form targeting quality, price, delivery time, service, occupational safety, environmental sustainability, human rights etc. assessment.

1. Management Policy and Concrete Practices

The Company has established the "Supplier and OEM Management Regulations," implementing sustainability requirements into daily supply chain management through supplier selection, audit guidance, performance evaluation, and training based on cooperation.

Supplier Evaluation	Supplier Audit	Supplier Training
➢ All suppliers must pass supplier assessment and comply with the Supplier Code of Conduct. ➢ Collaborate preferentially with contractors certified with OHSAS 18001 (Occupational Health and Safety Management System). ➢ Local suppliers with valid factory registration certificates issued by local governments and ISO 14001 environmental certification by business category are prioritized.	Work on technology improvement, yield enhancement, environmental safety & health performance, and automation to boost production capacity, while jointly committing to waste reduction.	Focus on safety and health performance while complying with international standards. Training courses include workplace hygiene, employee health, fire safety maintenance, carbon inventory, climate change, regulatory risks, and professional ethics.

2. Sustainable Supplier Rating Levels and Corresponding Measures

Rating Level	90-100 points	80-89 points	70-79 points	60-69 points	Below 59 points
Corresponding Measures	Recommend increasing procurement volume, long-term cooperation	Maintain current operations but require supplier to continuously strengthen management mechanisms.	When supplier's annual total score is below 80 points, conduct audit and provide improvement guidance; if total score remains between 70-79 points for two consecutive years, discuss procurement allocation ratio at supply chain management team meeting.	Conduct audit and provide improvement guidance to supplier, discuss measures such as stopping procurement or revoking qualified supplier status at supply chain management team meeting.	Revoke qualified supplier status; no cooperation.

3. Implementation Status

The Company annually conducts regular suppliers' evaluations, while also signing compliance agreements with supplier partners regarding ethical management conduct and legal adherence. The annual data is as follows:

Year/Score	Below 60 points	70-79 points	80-89 points	90-100 points	Total Cases
2023	1	16	436	489	942
2024	4	6	268	606	884

Year	Ethical Management Conduct Cases
2023	206
2024	44

CH 5

Social Aspect

5.1 Talent and Human Capital Development

5.2 Occupational Safety and Health

5.3 Social Engagement

5.4 Cultural Investment and Other Green Actions

5.5 Charity and Social Activity Records

5 Social Aspect

5.1 Talent and Human Capital Development

5.1.1 Human Rights Commitment

1. Human Rights Policy

The Company upholds international human rights conventions, including the United Nations' Universal Declaration of Human Rights, Global Compact, Guiding Principles on Business and Human Rights, and International Labour Organization (ILO) Conventions. We ensure that all the Company's members are treated fairly and with dignity. Additionally, we commit to complying with national labor laws, the Responsible Business Alliance (RBA) Code of Conduct, and other applicable industry standards and international conventions. We establish human rights policies applicable to our company and affiliated enterprises, continuously improving working conditions and employee welfare for all staff.

2. Talent Sustainability Declaration

As a gaming company, we firmly believe that the sustainable development of talent is the key to our success. Therefore, we have established the following Talent Sustainability Declaration:

(1) Integrity and Honesty: High ethical standards are our requirement for every employee. We are committed to strict compliance with laws and ethical norms to ensure business operations and maintain public trust.

(2) Professionalism and Learning Development: We expect every employee to uphold high professional standards and encourage continuous learning and growth. In the ever-changing gaming industry, we must keep pace with the times, continuously absorb new knowledge, skills, and trends to maintain a competitive edge, enabling the Company's sustained growth and creating more development opportunities for employees.

(3) Innovation and Support: Creativity and innovation are the driving forces of the gaming industry. We encourage employees to propose new ideas and solutions, providing support and resources to help them realize their creativity and deliver exceptional gaming experiences.

(4) Team Spirit: We believe teamwork is essential for achieving outstanding results. We foster collaboration, communication, and knowledge-sharing among employees to enhance team cohesion and efficiency. Together, we can surpass individual limits and create even greater gaming masterpieces.

(5) Respect and Inclusion: We are committed to respecting the uniqueness and diversity of every employee, regardless of nationality, gender, culture, race, religion, language, or other differences. We treat everyone equally because we believe that only in an inclusive and respectful environment can individuals fully unleash their potential and make significant contributions to the gaming industry.

(6) Balance and Well-being: We value the balance and well-being of every team member. We strive to create an environment that supports work-life balance, providing necessary support and resources to ensure everyone remains healthy, happy, and energized at work.

3. Human Rights Concerns and Practices

Providing a Safe and Healthy Work Environment   In addition to complying with legal requirements for providing a safe and healthy work environment, the Company regularly conducts occupational safety and health training, employee health check-ups, fire safety education, and takes necessary preventive measures to avoid occupational hazards, thereby reducing workplace risks. Our human rights policies and specific initiatives are as follows:

Human Rights Management Policy	Specific Program and Implementation
1. Providing a Safe Work Environment	Refer to "Work Rules" and "Occupational Safety and Health Regulations" Chapters 1-7 on environmental safety provisions
2. Supporting Employee Physical & Mental Health and Work-Life Balance	1.5-hour lunch break; provision of employee lounges and various sports equipment.
3. Prohibition of Forced Labor & Compliance with Labor Laws	Implementation of leave policies; encouragement of outdoor activities to promote work-life balance.
4. Conducting Human Rights Protection Training for Employees	400+ participants trained in 2023; ongoing focus on human rights protection issues.

4. Human Rights Protection Training Measures

(1) New Employee Training - Upon joining the Company, all new employees are required to undergo relevant legal compliance awareness training. We have established "Sexual Harassment and Stalking Prevention Measures, Complaint and Disciplinary Procedures" and "Workplace Unlawful Infringement Prevention Management Measures," which include: sexual harassment prevention, anti-discrimination, anti-harassment, implementation of working hour management, protection of humane treatment, and maintaining a healthy and safe work environment.

(2) Prevention of Workplace Violence - Through awareness campaigns and public announcements, employees are made aware of their responsibility to assist and reasonably prevent workplace unlawful infringements during the execution of their duties. A dedicated complaint hotline is provided to create a friendly work environment.

(3) Occupational Safety Training Series - Annual training programs include: occupational safety and health education, fire safety training, emergency response training, and first aid personnel training.

5. Complaint Mechanism

The Company has established unimpeded complaint channels through which employees may file complaints to the Management Division or Audit Division. Furthermore, to uphold gender equality in the workplace and provide employees, job applicants with a work and service environment free from sexual harassment, dedicated complaint mailboxes and email addresses for sexual harassment prevention have been established. All complaints are handled confidentially during investigation, with no disclosure of the complainant's name or any personally identifiable information, thereby ensuring protection for complainants.

6. Human Rights Risk Issue Mitigation Strategies

The Company has identified relevant human rights risk issues based on this year's material concerns and implemented mitigation and remediation measures to create a more friendly, healthy, and safe workplace environment.

Human Rights Risk Issue	Mitigation Measures	Remediation Measures	Objective
Working Hours	Regular salary reviews Salary determined by position level to ensure no discrimination based on gender, age, or race	Additional 2 days of vacation leave 7.5-hour daily work schedule (including 1.5-hour lunch break)	Ensure reasonable working hours to protect employee health; provide fair and competitive compensation
Employee Rights & Diversity Equality	Clearly defined human rights policies strictly prohibit all forms of discrimination	Achieve 100% statutory hiring rate for persons with disabilities No inquiries about personal information unrelated to work during recruitment, nor consideration of any discriminatory factors	Create an equal and friendly workplace environment
Prohibition of Child Labor & Forced Labor	Verify new hires meet legal age requirements Respect labor attendance arrangements	Original ID submission required for identity verification during onboarding	Prohibit child labor; forbid forced labor or any form of involuntary work
Workplace Safety & Health	Establish "Occupational Safety and Health Regulations" Conduct regular safety inspections to prevent accidents and enhance disaster response	Provide comprehensive occupational safety training for employees and contractors Offer senior professional psychological counseling mentors and professional nurses to perform employee medical care	Deliver safe and standards-compliant working conditions
Prevention of Sexual Harassment & Stalking	Implement "Sexual Harassment and Stalking Prevention Measures, Complaint and Disciplinary Procedures" with dedicated reporting channel	Case handling strictly per established procedures	Foster a safe and harassment-free work environment

5.1.2 Workforce Composition
5.1.2.1 Employee Workforce Structure

The Company is committed to building a **diverse and inclusive work environment** while continuously strengthening human resource management. R&D and Operations serve as the Company's dual driving forces, simultaneously enhancing capabilities in both domestic and overseas markets. We actively expand our core competitiveness to attract and retain top talent. With a people-oriented approach, we respect the uniqueness and diversity of every employee, treating all equally regardless of nationality, gender, culture, race, religion, language, or other differences. We firmly believe that only in an environment of inclusion and respect can individuals fully realize their potential. The Company publicly declares its support for international human rights conventions including the United Nations' "Universal Declaration of Human Rights," "Global Compact, Guiding Principles on Business and Human Rights," and "International Labour Organization Conventions." This ensures all members of the Company, regardless of gender, receive fair and dignified treatment.

1. Workforce Profile:

As of the reporting year, the Company has a total workforce of 496 employees, among which: approximately 81.66% of employees (combined male and female) fall within the 30-50 age range. In 2024, female employees accounted for about 37.50% of the total workforce. Women hold approximately 28.22% of managerial positions. There are 7 employees from different nationalities.

2024	No. of Employees	% of Total Workforce
Male	310	62.50%
Female	186	37.50%
Total	496	100.00%

2024	Under 30 years old		30~50 years old		Above 51 years old		Total	
	No. of Employees	%	No. of Employees	%	No. of Employees	%	No. of Employees	%
Male	38	12.26%	253	81.61%	19	6.13%	310	62.50%
Female	32	17.20%	152	81.72%	2	1.08%	186	37.5%
Total	70	14.11%	405	81.65%	21	4.23%	496	100.00%

2024	Managerial Level		Non-Managerial Level		Total	
	No. of Employees	%	No. of Employees	%	No. of Employees	%
Male	36	72%	274	61.43%	310	62.50%
Female	14	28%	172	38.57%	186	37.50%
Total	50	10.28%	446	89.91%	496	100%

Managerial level refers to supervisors at the departmental level and above.

2024	Full-time employees	Contract employees	Total
Taiwan	489	0	489
Indonesia	2	0	2
Thailand	1	0	1
Hong Kong	1	0	1
Malaysia	1	0	1
Vietnam	1	0	1
South Korea	1	0	1

2024		No. of Employees	Percentage
Employees with Disabilities Hired	Required Hiring Quota	4	0.80%
	Actual Number Hired	4	0.80%

5.1.2.2 Non-Employee Workforce Structure

To ensure talent stability and continuously improve employee satisfaction, we monitor employee retention and turnover. The three-year reporting includes:

New Employees and percentage

Number of departed employees and percentage, main reasons for departure (voluntary, organizational restructuring, retirement, etc.)

Employees (including interns)	Gender		Total	Age			Total	Headcount
	Female	Male		Under 30	31~50	Above 51		
2024	17	31	48	24	24	0	48	496
2023	21	33	54	30	24	0	54	498
2022	26	38	64	35	29	0	64	491
New Hire Rate								
2024	3.43%	6.25%	9.68%	4.84%	4.84%	0.00%	9.68%	-
2023	4.22%	6.63%	10.84%	6.02%	4.82%	0.00%	10.84%	-
2022	5.30%	7.74%	13.03%	7.13%	5.91%	0.00%	13.03%	-

Employees (including interns)	Gender		Total	Age			Total	Headcount
	Female	Male		Under 30	31~50	Above 51		
2024	15	32	47	22	25	0	47	496
2023	20	29	49	22	27	0	49	498
2022	17	19	36	16	19	1	36	491
Turnover Rate								
2024	3.02%	6.45%	9.48%	4.44%	5.04%	0.00%	9.48%	-
2023	4.03%	5.85%	9.88%	4.44%	5.44%	0.00%	9.88%	-
2022	3.43%	3.83%	7.26%	3.23%	3.83%	0.20%	7.26%	-

5.1.3 Diversity, Inclusion and Equality

We are committed to building a diverse workplace:

(1) Respect & Equality: We value every employee's contributions regardless of nationality, race, gender, religion, culture, age or other differences. We strive to create a respectful and equitable work environment where all feel safe and valued.

(2) Diverse Recruitment & Promotion: We believe diverse teams bring broader perspectives and innovation. We hire diverse talent based on role requirements and provide equal promotion opportunities, ensuring our team leverages varied backgrounds and experiences for optimal talent deployment.

(3) Inclusion & Diversity: We foster an inclusive, diverse environment that encourages sharing of perspectives and experiences. We emphasize open communication and constructive feedback while eliminating discrimination, bias, and bullying to ensure free self-expression. We cherish cultural diversity and respect differences in backgrounds and values, encouraging cross-cultural learning to enrich our team and products.

(4) As part of our social responsibility commitment, we actively hire persons with disabilities beyond legal requirements, including employing visually impaired massage therapists for employee wellness services and maintenance staff for office cleanliness. We guarantee equal employment opportunities and identical benefits for disabled employees as those received by regular full-time staff.

Employee headcount by job level and gender

Year	Job level	Female		Male		Total	
		No. of Employees	%	No. of Employees	%	No. of Employees	%
2024	Managerial	15	30%	37	74%	52	10.48%
	Non-managerial	168	38.57%	276	61.16%	444	89.52%
2023	Managerial	15	29.41%	36	70.59%	51	10.24%
	Non-managerial	169	37.80%	278	62.19%	447	89.75%
2022	Managerial	15	29.41%	36	70.59%	51	10.38%
	Non-managerial	168	38.18%	272	61.82%	440	88.62%

Note: "Managerial" refer to department-level managers and above. 。

To ensure the Company's compensation and benefits policies comply with relevant regulations and fully protect employee rights, we provide competitive salary and benefits packages. Additionally, the company offers bonuses and allowances based on industry standards and market conditions to help employees maintain financial stability and focus on their professional development and outstanding performance.

For the 2023–2024 salary information of non-managerial full-time employees, please refer to the TPEx website: https://mops.twse.com.tw/mops/#/web/t100sb15.

5.1.4 Employee Rights and Benefits

1. Compensation System

The Company has established a comprehensive salary and benefits system, along with an employee profit-sharing policy. Compensation, bonuses, and benefits are tied to the Company's profitability and individual performance, ensuring that high-performing employees receive superior salaries, incentives, and rewards. To attract top talent, enhance employee engagement, and maintain a competitive edge, the Company continuously evaluates employee expectations and implements welfare policies aimed at fostering a fulfilling work environment and maximizing productivity. Below are the currently available benefits:

Benefits Item	Benefits Details
Flexible Working Hours	Flexible work schedule (start between 08:00~10:00) with a 1.5-hour lunch break.
Life Insurance	Group life insurance coverage for employees.
Health Insurance	Labor Insurance and National Health Insurance.
Bonuses & Compensation	Year-end bonus, 3 festivals bonuses/gifts, birthday gift money, referral bonus, project bonus. Employees are eligible for stock purchase opportunities during capital increases and profit-sharing dividends.
Entertainment Benefits	Domestic and international travel subsidies, cultural appreciation events, family day activities, department dinners, annual spring party. Complimentary coffee and vending machines.
Subsidy Benefits	Transportation subsidies for private vehicles and public transit. Allowances for weddings, funerals, childbirth, injure & illness, emergency relief, etc. We provide subsidies according to circumstances. Ergonomic chair subsidy.
Health & Wellness	To protect employee rights and promote health, this year's health check-ups allow free biennial testing. Health lectures and mental/physical wellness programs are enhanced. An employee recreation center is available for fitness and leisure. Professional blind massage services, counseling services, and an on-site nurse are provided to safeguard the employees' health.
Club Subsidies	An employee welfare committee organizes activities and subsidizes clubs, including monthly birthday parties, yoga classes, Christmas gift exchanges, etc.
Leave Benefits	Employees get one birthday leave day in their birth month and two annual travel leave days. Early dismissal (1 hour) before long holidays. A paid day off on the day of the spring party.
Family Care	Employees may apply for work-from-home arrangements if needed. Partnership with childcare centers for daycare services.
Other Benefits	During the pandemic, employees worked from home with subsidies for video conferencing equipment. A lunch ordering system is available to save time on meal purchases.

2. Parental Leave

The Company encourages employees to raise children and supports national fertility policies by providing childbirth, childcare, and family-related subsidies and allowances in its employee benefits system. Additionally, we offer a parental leave without pay program applicable to all full-time employees regardless of seniority. While complying with government policies, we are also willing to provide resources and assistance as needed. In 2024, there were 5 male employees and 2 female employees eligible for parental leave, with 2 female employees applying for parental leave.

3. Parental Leave Reinstatement and Retention Status:

2024	Male	Female	Total
Number of employees eligible for parental leave without pay in current year	5	2	7
Number of employees who applied for parental leave without pay in current year	1	2	3
Number of employees originally scheduled to return from parental leave (A)	0	0	1
Number of employees who returned as scheduled from parental leave (B)	0	1	1
Reinstatement rate (B/A)	**0%**	**100%**	**100%**
Number of employees who returned from parental leave in previous year (C)	0	0	0
Number of retained employees working over 12 months after reinstatement (D)	0	0	0
Retention rate (D/C)	**NA**	**NA**	**NA**

4. Retirement System

    (1) In accordance with the Labor Standards Act, the Company has established a Pension Fund Supervision Committee and regularly contributes to the labor pension reserve account deposited at Bank of Taiwan.

    (2) Pursuant to the Labor Pension Act, the Company contributes 6% of each employee's monthly salary to their individual pension account at the Bureau of Labor Insurance.

5. Implementation Status

    (1) An actuarial valuation is commissioned annually at year-end. Currently, the pension reserve account at Bank of Taiwan is sufficiently funded.

    (2) The 6% monthly salary contributions to individual pension accounts at the Bureau of Labor Insurance are made consistently each month.

5.1.5 Collective Bargaining Agreement

Currently no labor union has been established, but the Company holds quarterly labor-management meetings to listen to employee needs. An Employee Welfare Committee has been established, conducting annual satisfaction surveys. Additionally, HR supervisors conduct interviews with new and departing employees, as well as periodic interviews with managers and staff to collect feedback and report relevant information to upper management.

5.1.6 Talent Cultivation and Development

The Company has established "Education and Training Regulations" and "Internal Instructor Management Guidelines," with plans to progressively implement training evaluation and promotion systems, a Mentor System, competency assessment systems, and irregular professional knowledge-sharing seminars for mutual learning.

Employee Continuing Education, Training and Implementation Status:

The Company's education and training system includes professional (functional) training, hierarchy-based training, general training, new employee training, management development training, and self-development (SD) education. Performance interviews are conducted every six months, followed by setting career goals according to individual development plans to enhance employees' professional and management capabilities, improve performance, and achieve overall business objectives.

This includes On-job training for staff across all departments and Off-job intensive or individual training, enabling employees to continuously acquire new knowledge and improve both their professional skills and management capabilities. The coverage includes: :

Year/Item	2023	2024
Trainees	104	44
Training Expenses	NT$750,196	NT$190,213

1. New employee training aims to assist new hires in smoothly adapting to work conditions, understanding the Company's corporate culture, business philosophy, policies and regulations, and work environment to acclimate to their new roles. In 2024, 2 new employee training sessions were conducted with 37 participants totaling 16 training hours.
2. Management continuing education training courses - A 2-day external management training course is held biennially. In 2023, a 2-day training course was conducted with 33 participants, totaling 16 hours.
3. Professional staff training courses - Specialized functional development courses including audit, finance, art design, programming, IT, marketing and other professional training for staff.
4. Selected employees are assigned to attend mind-body-spirit and self-development related courses, demonstrating the Company's emphasis on both professional growth and personal development of employees.

Year	2023			2024		
Item	Participants	Hours	Expenses	Participants	Hours	Expenses
(Programming, Art Design, Marketing, IT, Management) Professional Courses	53	849	661,918	24	229	108,740
Finance, Audit, Legal Professional Courses	22	136	53,500	15	98	74,900
AI Software Subsidies	8		7,418	5	-	6,573
Total	104	985	NT$750,196	44	369	NT$190,213

5.2 Occupational Safety and Health

5.2.1 Occupational Safety and Health Policy

1. Workplace Diversity and Safety

The Company is located in the Far Eastern Century Park industrial zone in Zhonghe District, comprising 12 modern industrial buildings. The park has a management committee overseeing centralized management of electromechanical systems, air conditioning, fire safety, and security operations, ensuring a safe and comfortable work environment. As the Company primarily engages in online game development, a pure office environment without manufacturing facilities, the work setting is relatively simple and safe. All offices are equipped with fire extinguishers, and staff are dispatched for fire safety training while irregular fire prevention seminars are conducted to maintain safety standards. Additionally, the Company employs cleaning personnel responsible for office sanitation, with regular disinfection to maintain hygienic conditions. Other measures include:

2. Occupational Safety and Health Training Program

We have established a comprehensive occupational safety and health training program to ensure employees understand and comply with relevant safety regulations and procedures. The program includes training in the following areas:

(1) **Workplace Safety:** Employees will receive training on workplace safety, including company environment introduction, fire safety education and training, emergency evacuation procedures, earthquake response, basic first aid knowledge, AED usage instruction and electrical and appliance safety knowledge and skills.

(2) **Occupational Disease Prevention:** We provide training on occupational disease prevention, including knowledge about hazards caused by prolonged poor posture at work, along with necessary protective measures:

1. Providing employee subsidies for purchasing ergonomic chairs to improve posture issues.
2. Offering massage services to alleviate employee muscle pain and discomfort.
3. Employing an on-site nurse for employee health consultations and advice.

3. Safety Inspections and Risk Assessments

The management unit conducts monthly safety inspections and risk assessments to ensure workplace safety and employee health. These inspections include checks of office equipment, electrical appliances, air conditioning comfort levels, workplace cleanliness and tidiness, as well as office environment risk assessments covering workstation configurations. Simultaneously, we implement appropriate necessary measures based on assessment results to mitigate any potential safety risks.

(1) Provide annual comprehensive health examination subsidies for regular employees to safeguard colleagues' health.

(2) Maintain an employee gymnasium and irregularly conduct health seminars covering diet to exercise, offering complete health planning for staff.

(3) Employ a dedicated full-time nurse to provide on-site care and consultation services.

(4) Arrange annual visits by professional physicians for employee consultations, enabling staff to address health concerns.

Safe Workplace

The Company is located in the Far Eastern Century Park industrial zone in Zhonghe District, comprising 12 modern industrial buildings. The park has a management committee overseeing centralized management of electromechanical systems, air conditioning, fire safety, and security operations, ensuring a safe and comfortable work environment.

As the Company primarily engages in online game development, a pure office environment without manufacturing facilities, the work setting is relatively simple and safe. All offices are equipped with fire extinguishers, and staff are dispatched for fire safety training while irregular fire prevention seminars are conducted to maintain safety standards. Additionally, the Company employs cleaning personnel responsible for office sanitation, with regular disinfection to maintain hygienic conditions.

Employee Health and Care

(1)Physical and Mental Health Support: Provides one-on-one psychological counseling services ("Chicken Soup for the Soul") and employs nurses for employee health consultations and advice.

(2) Health Promotion Activities:

1. Annual health check-ups.

2. Employee club sports activities (basketball club, badminton club, fitness club, etc.)

3. Employee health lectures.

(3) Health-focused Benefit Planning and Facilities: Provides employee gymnasium and massage services

Occupational Safety and Health Training Program

(1) Employees will receive workplace safety training covering: company environment introduction, fire safety education, emergency evacuation, earthquake response, basic first aid knowledge, AED usage instruction, and electrical & appliance safety knowledge and skills.

(2) Occupational Disease Prevention: We provide training on preventing occupational diseases, including knowledge about hazards caused by prolonged poor posture at work, along with necessary protective measures.

(5) Provide labor insurance, health insurance, group insurance, public accident insurance, plus travel accident insurance for business trips, offering enhanced personal and health protection.

(6) Establish a Security Management Department conducting 24-hour environmental monitoring to ensure safe working conditions, including regular floor patrols and surveillance camera blind spot checks.

(7) Implement employee access control systems with permission settings by company, floor, and department.

Employee Care Statistics	1. General Check-ups	2. Medical Consultations	3. Basic Treatments	4. Major Emergencies	5. Psychological Counseling	6. Remote Work Applications
2024	213 visits	204 cases	55 cases	0 cases	108 sessions	224 applications

4. Effectiveness and Improvements

We conduct annual evaluations and reviews of the effectiveness of occupational safety and health training programs, implementing continuous improvements based on feedback and assessment results. To enhance employee care, we carefully consider staff opinions and suggestions, subsequently introducing various support measures to ensure effective protection of employee health and safety. Beyond the aforementioned measures, the Company demonstrates comprehensive concern for employees' physical, mental, and spiritual wellbeing, actively safeguarding their holistic health. Annual flexible initiatives are consistently implemented to provide employees with more complete care.

(1) Employ professional nurses to deliver employee healthcare services including (General health screenings, Medical consultations, Basic treatment procedures, Emergency medical care).

(2) Engage senior professional psychological counseling specialists to provide employee mental health counseling.

(3) Based on workplace job characteristics, abnormal health examination statistics, and major public health issues in the current social environment as reference sources, we conduct health promotion seminars to enhance employees' health awareness.

(4) Annually select premium medical examination centers to design multiple health checkup packages. Employees receive one paid leave day to undergo suitable and comfortable health examinations, followed by physician consultations to better understand their results. In 2024, employee participation exceeded 80% with overall satisfaction surpassing 90%.

(5) To accommodate special employee needs (e.g., family care responsibilities, physical discomfort), remote work arrangements are available to reduce commute fatigue.

5.2.2 Occupational Injuries

In 2024, the Company's total working hours were 2,000 hours with 0 occupational injury incidents. As the Company primarily engages in online game development, a pure office environment without manufacturing facilities, the work setting is relatively simple and safe. Regarding occupational diseases, the Company coordinates with medical personnel, safety and health staff, and departmental personnel to implement worker health protection and promotion measures.

5.3 Social Engagement

USERJOY upholds the corporate philosophy of "giving back to society," actively participating in various charity activities for years to deliver warmth and care through concrete actions. By establishing community partnerships to practice social engagement, the Company simultaneously utilizes its corporate influence to collaborate with regulatory authorities on in-game anti-fraud and anti-drug awareness campaigns during operations, contributing to society by uniting social forces and making tangible returns to the community.

5.3.1 Infrastructure Investment & Support Services

Practice sustainable management - the power to change society - including donations, material donations, sponsorship of blood drive supplies, and financial support for the First Social Welfare Foundation's Christmas charity sale event."

5.3.2 Local Community Involvement

Based on the philosophy of local co-prosperity, we actively collaborate with the Far Eastern Century Park Management Committee Service Center in Zhonghe District, New Taipei City, where our office is located, to participate in various community charity events. We support these initiatives through sponsorship of event funds or by organizing employee participation. The 2023 achievements are as follows:

✔ To promote community understanding of the characteristics and strengths of individuals with intellectual disabilities, fostering acceptance and interaction for better social integration, we sponsored the "2023 Christmas Charity Bazaar" event organized by the First Social Welfare Foundation's Zhonghe Development Center on December 22 in the park. The actual participation exceeded 1,000 people, with 65 beneficiaries.

✔ Supporting the park's blood donation drive by providing sponsored incentives for donors and granting employees paid leave to encourage participation.

1. Support for the disadvantaged

(1) In 2024, we continued participating in the "Family Assistance Foundation" domestic child sponsorship program, supporting 3 children. Cumulative donations to date exceed NT$1,198,000, benefiting 601 recipients.

(2) Donations totaling NT$100,000 were made to five organizations: The First Social Welfare Foundation, Syin-Lu Social Welfare Foundation, Mennonite Social Welfare Foundation, Eden Social Welfare Foundation, and Child Welfare League Foundation.

(3) Our games feature a permanent in-game electronic invoice donation channel for the "Genesis Social Welfare Foundation." In 2024, 114,973 invoices were donated through this system.

5.4 Cultural Investment and Other Green Actions

1. Active Participation in Industry-Related Social Issues

    (1) Compliance with game rating systems, the Protection of Children and Youths Welfare and Rights Act, self-regulatory probability verification, and other regulatory frameworks.

    (2) Collaboration with the TGIPA (Taiwan Game Industry Promotion Association) to actively participate in industry self-regulation and continuously foster a gamer-friendly environment.

    (3) In response to Taiwan's rapidly aging population, addressing and investing in dementia prevention and healthy entertainment for the senior care industry.

2. Green Finance Action: "Green/Sustainable Time Deposits"

    To respond to the government's "Green Finance Action Plan" and "Corporate Governance," and in reference to the core objectives of the United Nations' "2030 Sustainable Development Goals" (Sustainable Development Goals, SDGs) as well as the "Taipei Exchange Operation Directions for Sustainable Bonds," the Company partnered with Bank of Kaohsiung and nearly 100 small and medium enterprises to jointly participate in "Green/Sustainable Time Deposits," raising over NT$2 billion in funds within the first month of operation. It is hoped that through the development of green finance, this will become a financial intermediary platform for a green environment and social sustainability, assisting enterprises that can deliver tangible improvements to environmental and social benefits in obtaining funding. We aim to convey the core concepts of green transformation and sustainable development through concrete actions and exert substantive influence, helping to improve the environment and society to achieve positive cycles and long-term benefits.

3. Cultural Development Promotion

The Company actively invests in cultural and creative initiatives to support domestic cultural development, aiming to drive growth across the entire cultural and creative industry. While fulfilling corporate social responsibilities, we actively align with government policies to collectively elevate Taiwan's cultural and creative industry onto the global stage. The following cultural investment projects represent a total commitment exceeding NT$10 million:

(1) 2024-2025 Invested in sponsorship collaborations for domestic films "Unexpected Courage" and "Weekend in Taipei" through ticket sponsorships. Among these, "Weekend in Taipei" enables global audiences to see Taipei's beautiful scenery and city characteristics through the film.

(2) At the 2024 Comic Exhibition, sponsored activities, cash prizes and awards. Cumulative investments including event manpower, promotions and sponsorships totaled over NT$12 million.

(3) In 2024, to promote our traditional glove puppetry culture, launched two animation film production projects with investment amounts exceeding approximately NT$4.5 million.

(4) To advance the development of our cultural and creative industries and enhance the application and industrialization of cultural content, donated to the Taiwan Creative Content Agency (TAICCA) for hosting the 2024 TCCF Creative Content Conference, bringing Taiwan's outstanding cultural content industries to the international stage, with total donations amounting to NT$1 million.

Relevant links:	
Taipei City Department of Cultural Affairs	https://culture.gov.taipei/
Taipei Film Commission	https://www.filmcommission.taipei/
Chinese Animation & Comic Publishers Association	https://www.ccpa.org.tw/ccpa/
Taiwan Creative Content Agency (TAICCA)	https://school.taicca.tw/
TCCF (Taiwan Creative Content Fest)	https://www.tccf.tw/zh

4. Industry-Academia Collaboration: Industry-academia collaboration helps promote the sustainable development of the gaming industry.

(1) Talent Cultivation:

We emphasize cooperation with academic institutions to cultivate outstanding game industry talent.

We have established industry-academia partnerships with multiple universities and academic institutions to provide employment opportunities, internships, and project collaborations. Many talented individuals have subsequently joined our company through these initiatives, with some collaborative projects resulting in actual product launches. We support local education through cooperative programs with various schools (e.g., Hwa Hsia, Long Hua, East Asia, Deming, Southern Taiwan, Chung Hua universities), offering summer and year-round internship positions for students. To date, approximately 30 internship students have participated in workplace training programs.

Category	School	No. of student	Internship period
Intern	Chung Hua	1	February to June 2024
Intern	Long Hua	1	July 2022 to June 2023
Intern	Long Hua	2	September 2021 to January 2022

(2) Resource Sharing and Collaboration: We share resources and facilities with academic institutions, providing practical support in manpower, financial resources, and materials to facilitate cooperation and innovation. We encourage exchange and mutual support with academia to establish long-term partnerships and jointly advance the development of the gaming industry.

(3) Practice and Application: We support the translation of academic research into practical applications. Through collaboration with academia, we apply innovative concepts and technologies to game development, product design, and user experience to deliver more creative and valuable gaming products.

(4) Academic and Corporate Visits: Additionally, prior to the pandemic, we facilitated student visits to our company to gain workplace exposure. Past visiting institutions include: China University of Technology, China University of Science and Technology, Chinese Culture University, Shih Hsin University, Taipei University of Marine Technology, National Taipei University of Education, National Taiwan University of Science and Technology, National Taiwan University of Arts, Tungnan University, Institute for Information Industry Hua Hsia University of Technology, Republic Polytechnic (Singapore), and New Taipei City Region Employment Services Center.

5.5 Charity and Social Activity Records

Co-hosted Christmas charity sale with First Social Welfare Foundation	Second-hand auction	Blood donation
Visit from Workforce Development Agency	Campus visit of Taipei City University from Science and Technology	Visit from New Taipei City Region Employment Service Center

Invited Chung Hua University Competitive Cheerleading Team to perform at the company's 30th Anniversary Spring Party
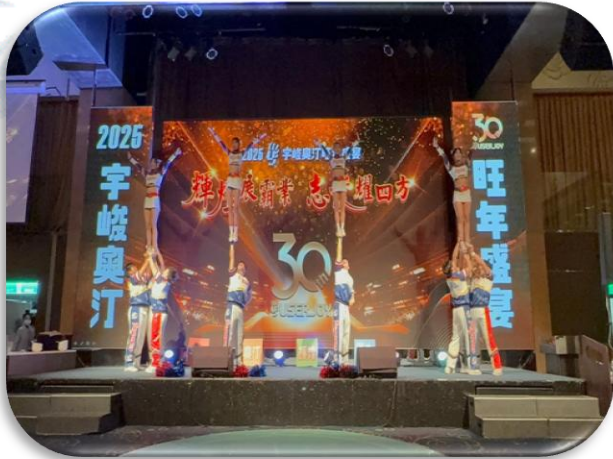
Employees participated in beach cleanup activities to jointly protect the ocean	Collaborated with New Taipei City Government on anti-fraud awareness campaigns	Implemented anti-drug awareness initiatives across all games

USERJOY upholds the corporate philosophy of "giving back to society," actively participating in various philanthropic activities for years to deliver warmth and care through concrete actions. Through educational donations for children and material assistance programs, we strive to support disadvantaged groups. We also organize employee beach cleanups, personally responding to environmental protection initiatives to raise public awareness of sustainable development. We will continue to actively engage in charity activities to fulfill corporate responsibilities and create a better future.

CH 6

Environmental Aspect

6.1 Climate Change
6.2 Greenhouse Gas Management
6.3 Energy Management
6.4 Water Resource Management
6.5 Waste Management

6 Environmental Aspect

The Company promotes a sustainable development governance framework by establishing a dedicated Sustainability Office unit, authorized by the Board of Directors and overseen by the Chief Sustainability Officer, with supervision and operational oversight conducted by the Board. The Environmental Sustainability Team is executed by the Management Division.

6.1 Climate Change

Climate change has become one of the most critical global environmental issues, with impacts encompassing extreme weather, rising sea levels, ecosystem shifts, and resource distribution challenges. We fully recognize the corporate responsibility in addressing these challenges and actively implement carbon reduction, energy conservation, green procurement, and sustainable development initiatives to minimize environmental footprints while ensuring business operations align with global sustainability trends.

6.1.1 Climate Change Risks, Opportunities, and Response Measures

As a cultural and creative industry company, we identify climate risks and opportunities in accordance with the TCFD framework.

Considerations include our operational environment and daily energy management. We define three time horizons to assess potential impacts and analyze them as follows:

Identified Risks & Opportunities	Impact Assessment	Response Measures
Short-term (Physical Risks) ≤3 years	Extreme weather events (typhoons, heavy rain) may cause data center equipment outages and increased maintenance costs.	1. Implement UPS maintenance and upgrades to ensure stable operation of critical equipment. 2. Enhance system resilience through private cloud architecture and public cloud resources. 3. Conduct off-site backup and disaster recovery drills to ensure operational continuity.
Medium-term (Temperature Rise) 3–5 years	Increased energy consumption from cooling systems, leading to higher operational costs.	1. Prioritize procurement of energy efficient equipment and phase out existing facilities. 2. Continuously evaluate the latest technology trends to optimize energy efficiency.
Long-term (Transition Risks) ≥5 years	Pressure from 2050 net-zero transition targets may result in decarbonization challenges and legal risks.	1. Actively implement carbon reduction measures to enhance environmental management capabilities. 2. Cultivate sustainability talent to address transition needs.
Opportunity Management	Monitor global, domestic trends and respond promptly.	1. Leverage shifts in consumer behavior to drive digital product and service development. 2. Expand business scope to adapt to market changes.

Implementation of climate risk and opportunity identification under the TCFD framework

Item	Implementation status
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	1. The Company has established a Sustainable Development Committee on February 20, 2024, and regularly reports to the Board of Directors. The General Manager was appointed to form a Sustainable Development Task Force to identify and address climate-related risks and opportunities. 2. The Sustainable Development Committee reports to the Board of Directors at least once a year, covering ESG implementation results, strategic objectives, and regulatory system revisions.
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	The Company is in the cultural and creative industry and conducts climate risk and opportunity identification based on the TCFD framework. Considerations include the Company's operational environment and daily energy management. This year, risks and opportunities have been identified, and management timelines have been defined according to three time horizons — short-term (within 3 years), medium-term (3–5 years), and long-term (over 5 years)— to assess the potential impacts and analyze them as follows:

Item		Time frame	Impact/Effect	Management Policy
Risk	Physical Risk	Short-term	Due to the increasing severity and frequency of extreme climate events (typhoons, heavy rain), operations may face disruptions in server room functionality and reduced equipment stability. This could lead to operational downtime losses, additional repair costs, and increased operational expenses.	(1) UPS System Upgrade: The Company maintains a strict maintenance and management mechanism for its UPS systems, collaborating with professional companies for regular inspections and battery replacements. A robust power backup system ensures stable operation for over 30 minutes during sudden power outages, safeguarding critical business continuity. (2) Cloud Service Application: We utilize a private cloud based on VMware for business systems, ensuring high performance and flexibility. Except for non-virtualizable systems, cloud technologies such as Azure and GCP are actively deployed to enhance scalability, stability, and operational resilience. (3) Offsite Backup: We implement a comprehensive offsite backup strategy, using physical backup media stored securely by a third-party provider. Regular full and incremental backups ensure rapid recovery of critical operations in emergencies. (4) Emergency Response Plan: established a comprehensive disaster recovery drill plan and conducts regular disaster recovery exercises for all business systems in accordance with regulations. Through rigorous testing and verification, we ensure the ability to respond swiftly according to the predefined plan in the event of an emergency, safeguarding business continuity and operational stability.
		Mid- to Long-term	Rising average temperatures due to extreme heat increase electricity consumption for office air conditioning, leading to higher operational costs.	Prioritize purchasing energy-efficient certified products, gradually replacing office and server room cooling systems with green equipment. Continuously review upgrade plans to align with the latest trends and ensure energy efficiency.
	Transition Risk	Mid- to Long-term	Taiwan's government has set a 2050 net-zero transition target, pressuring companies to reduce emissions. Lack of action may result in legal risks, while carbon accounting and reporting increase labor and compliance costs.	Continue implementing greenhouse gas reduction measures and cultivate sustainability management talent.
Opportunity		Mid- to Long-term	Shifts in customer behavior.	Expand product and service offerings, developing more digitalized products and services.

3. Describe the financial impact of extreme weather events and transformative actions.	1. Extreme weather events: Server damage and service interruptions increase operational costs and disaster recovery expenses. Insurance planning serves as a countermeasure and mechanism for major disaster response. 2. Transition actions: Server virtualization reduces CO2e emissions while lowering operational costs; the LED lighting replacement plan also contributes to improved energy efficiency.
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	1. The Sustainable Development Committee identifies transition and physical risks, and develops response plans and targets. 2. Establish a risk management reporting system to regularly report risk exposure status and management effectiveness to the Board of Directors. 3. All subsidiaries implement monitoring and integration in accordance with risk management policies, forming an overall monitoring mechanism to eliminate risks.
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	The Company does not use scenario analysis.
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	1. Promote green supply chains and low-carbon product transformation, such as introducing digital product services and virtual points. 2. Set clear carbon reduction targets, such as the LED lighting installation plan for new buildings from 2024 to 2026, which is expected to further reduce CO2e emissions.
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	As of the date of publication of the annual report, we have assessed that the carbon emissions from our industry and business operations are extremely low and do not meet the regulatory thresholds. Our internal carbon pricing framework adheres to the standards set by competent authorities and aligns with the "Paris Agreement" requirements. Currently, most companies using internal carbon pricing reporting have set a threshold of approximately US$40 per metric ton. While we follow these standards, no calculation is currently required as it is not applicable. We will adjust our approach in accordance with regulatory requirements when necessary.
8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	Regarding environmental and climate-related targets, we promote "Green Emission Reduction, Green Disclosure, Green Procurement, Green Recycling, and Green Initiatives" through company-wide participation in carbon/pollutant reduction, resource conservation, and energy efficiency. For details, please refer to the "Environmental Sustainability Policy" section in our Sustainability Report and the "Green Actions, Sustainable Environment" corporate sustainability information published on our website. We do not currently utilize carbon offsets or Renewable Energy Certificates (RECs), but remain actively engaged in monitoring related developments and trends in these areas.
9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan.	We are not an entity that meets certain criteria, therefore, not applicable.

Company Carbon Emission Inventory Scope	Description	Detailed Contents
Scope 1 (Direct Emissions)	The Company has no direct greenhouse gas emission sources	No direct emission items
Scope 2 (Energy Indirect Emissions)	Primary energy consumption comes from electricity; continuous promotion of energy-saving measures	1. Procurement of green energy equipment and green supplies 2. Increased use of green energy and improved electricity efficiency
Scope 3 (Other Indirect Emissions)	Initiated indirect carbon inventory, covering:	1. Employee commuting (transportation emissions) 2. Waste disposal (general and business waste) 3. Product/service operation phase (server electricity) 4. Business travel (air and ground transportation) 5. Outsourcing and services (data center outsourcing) 6. Other indirect emissions (refrigerants, public utilities, and water usage)

6.2 Greenhouse Gas Management

1 Greenhouse Gas Reduction Management Policy

(1) Industry Characteristics and Carbon Reduction Commitments

Category	Measures
Industry Characteristics and Carbon Reduction Commitments	As a cultural and creative industry, we promote low-carbon transformation in response to the 2050 net-zero emissions target and carbon reduction initiatives.
Supply Chain Carbon Reduction	Partners and suppliers provide electricity-related carbon emission data to establish a foundation for carbon emission management.

(2) Carbon Reduction Strategies and Implementation Methods

We conduct climate risk identification following the TCFD framework and oversee carbon reduction initiatives through the Sustainable Development Committee, implementing the following measures:

1. Energy Conservation and Carbon Reduction in Cultural Creative Industries

Category	Measures
Digital Transformation and Green Technology	Promote low-carbon operations in digital content production, reduce physical material usage, adopt cloud computing and digital workflows, implement server virtualization, and optimize AI-based image processing and rendering technologies.
Green Supply Chain	Prioritize printing/visual design partners meeting ESG standards, increase digital publishing ratios, and reduce carbon emissions from physical printing and transportation.

2. Office Energy Conservation & Employee Green Initiatives

Category	Measures
Energy Management	Replacement with LED lighting to improve energy efficiency; air conditioning temperature control and monitoring; implementation of lights-off during lunch breaks policy to reduce energy consumption.
Green Transportation	Encourage employees to use public transit or bicycles by providing dedicated parking areas to enhance low-carbon commuting benefits.
Water Resource Management	Installation of water-saving devices to minimize unnecessary water waste.

3. Environmental Hygiene & Resource Recycling

Category	Measures
Environmental Hygiene Management	Integrate environmental topics into employee training programs, play eco-awareness videos to enhance carbon reduction awareness; implement waste sorting & resource recycling, and promote internal second-hand item exchange initiatives.
Digitalization and Paper Reduction	Reduce paper usage with 50+ electronic forms to minimize paper waste; procure eco-labeled computer equipment to ensure low-carbon office operations.

6.2.1 Greenhouse Gas Emissions

Greenhouse Gas Emissions Inventory				
GHG Emissions	2022	2023	2024	Remarks
Scope 1 Direct Emissions (tCO$_2$e) Metric Tons	0	0	0	Non-manufacturing industry, Scope 1 value is 0.
Scope 2 Energy Indirect Emissions (tCO$_2$e) Metric Tons	283.3113	286.0596	271.9556	
Scope 3 Other Indirect Emissions (tCO$_2$e) Metric Tons	0	0	762.0444	Scope 3 inventory boundaries established; detailed disclosure and target-setting planned for next year.
Total Emissions (tCO$_2$e) Metric Tons	283.3113	286.0596	1034.0000	
Emission Intensity (tCO$_2$e/ million NTD revenue)	0.1789	0.2093	0.1951	Scope 3 not included in current intensity calculation; detailed disclosure and target-setting planned for next year.

Notes:

(1). GHG emissions = Activity data*Emission factor*GWP; Emissions consolidated using operational control approach; Emission factors and GWPs reference Taiwan EPA's "GHG Emission Factors Management Table v6.04" and IPCC AR5 (2013) values; Electricity emission factors per Bureau of Energy, MOEA.

(2). GHG species include CO_2, N_2O, CH_4; Scope 2 calculated using location-based method.

(3). Emission intensity unit: metric tons CO_2e/million NTD revenue; 2024 consolidated net revenue was 1,394 million NTD; 2023 was 1,367 million NTD; 2022 was 1,584 million NTD.

6.2.2 Scope 3 GHG Emissions Disclosure for the Past Year

Indirect GHG Emissions (Categories 3-6 including subcategories)	Emissions (metric tons CO$_2$e)
Category 3: Transportation-related indirect GHG emissions	210.3733
Category 4: Indirect GHG emissions from products used by the organization	Not material
放Category 5: Indirect GHG emissions from use of sold products	421.9858
Category 6: Other sources of indirect GHG emissions	129.6853
Total	762.0444

Notes: 1. The table discloses Scope 3 category items in accordance with GHG Protocol and ISO 14064-1 classifications.

    2. Data inventory covers the period from January 1, 2024 to December 31, 2024 (parent company only; subsidiaries in consolidated statements not yet   included).

Indirect GHG Emissions (Categories 3-6 including subcategories)	Emissions (metric tons CO$_2$e)
Category 3: Transportation-related indirect emissions	**210.3733**
3.1 Upstream transportation & distribution	Not material
3.2 Downstream transportation & distribution	Not material
3.3 Employee commuting	193.2384
3.4 Customer/visitor transportation	Not material
3.5 Business travel	17.1349
Category 4: Emissions from products used by organization	**Not material**
4.1 Purchased goods	Not material
4.2 Capital goods	Not material
4.3 Waste disposal (solid/liquid)	Not material
4.4 Asset usage	Not material
4.5 Services not covered above	Not material
Category 5: Emissions from use of sold products	**421.9858**
5.1 Product usage phase	30.5545
5.2 Downstream leased assets	391.4313
5.3 Product end-of-life	Not material
5.4 Investments	Not material
Category 6: Other indirect emissions	**129.6853**
6.1 Refrigerant leakage (refrigerators/vending machines)	0.0348
6.2 Public space facility electricity usage	129.0094

6.3 Energy Management

6.3.1 Energy Management Plan

USERJOY responds to global carbon reduction initiatives by advancing corporate sustainability. With reference to ISO 50001 Energy Management Systems, we implement low-carbon operations, including TCFD climate risk identification and ISO 14064-1 greenhouse gas inventories, and execute continuous improvement through our carbon reduction pathway of "Commitment, Inventory, Management, Reduction, Offset, and Evaluation."

Key carbon reduction pathway strategies are summarized below:

Strategy	Content
Commitment	Pledged to achieve net-zero emissions by 2050, integrated into long-term ESG strategic goals.
Inventory	Established a comprehensive GHG inventory mechanism covering Scopes 1, 2, and 3, with regular data-driven management.
Management	Aligned with ISO 14064-1 and ISO 50001 frameworks to enhance monitoring efficiency and ensure emission reduction plan implementation.
Reduction	Implement server virtualization, energy monitoring, green transportation, and low-carbon product design to reduce energy consumption.
Offset	Procure green energy and adopt green procurement to mitigate external emissions impact.
Evaluation	Establish internal/external review mechanisms to regularly assess ESG performance and adjust carbon reduction strategies to meet low-carbon transition goals.

6.3.2 Energy Usage Policy

Recognizing the finite nature of Earth's resources and the critical importance of corporate sustainability, the Company is committed to improving energy efficiency and reducing energy consumption in production and operational activities based on our understanding of energy conservation and carbon reduction. We implement the following commitments:

- ✓ Comply with energy-related regulations and prioritize the procurement of energy-efficient products.
- ✓ Enhance energy use efficiency and minimize energy waste.
- ✓ Implement energy-saving initiatives to fulfill corporate social responsibility.
- ✓ Promote energy conservation awareness and embed energy management principles.

The Company pledges to educate and train all employees to ensure understanding and adherence to this policy, which will be disclosed publicly as appropriate.

6.3.3 Energy Management Measures

Category	Measures
Equipment Optimization and Procurement	Replace high-energy-consumption equipment with high-efficiency servers, cooling systems, and lighting fixtures; install energy-saving bulbs/tubes; purchase 3C products with national energy-saving certification.
Smart Power Monitoring	Implement smart power monitoring systems for real-time analysis and optimization of corporate electricity usage through data-driven management.
Employee Training and Awareness	Provide energy management education to enhance staff energy-saving awareness, including turning off lights when not in use and maintaining air conditioning at 26℃ or higher with timers.
Continuous Improvement Mechanism	Ensure standardized and consistent energy usage through SOPs and staff training. Internal Audits: Regularly review energy management systems for ISO 14001 compliance. Integrate ISO 50001 and ISO 14064-1 to monitor carbon emissions via GHG inventories and optimize energy use. Periodically evaluate energy management strategies for sustained optimization.
Planned Targets	Establish phased targets to achieve low-carbon transition and progress toward net-zero emissions.

6.3.4 Energy Conservation Targets

Category	Target
Short-term (By 2024)	Reduce per capita electricity consumption by 1% compared to the previous year.
Medium-term (By 2030)	Reduce per capita electricity consumption by 1% compared to the previous year.
Long-term (By 2050)	Achieve corporate net-zero emissions in alignment with global development trends.
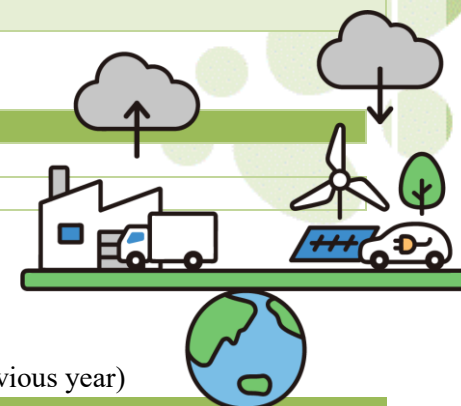
6.3.5 Energy Usage Status

Electricity Reduction Achievements: (4.93% reduction in electricity usage and GHG emissions (tonCO$_2$e) in 2024 compared to previous year)

Year	Electricity Consumption (kWh)	GJ	Emission Factor	GHG Emissions (tonCO$_2$e)	Reduction Difference
2022	572,346	2060.4456	0.495	283.3113	-
2023	579,068	2084.6448	0.494	286.0596	+0.9701%
2024	573,746	2065.4856	0.474	271.9556	-4.93%

Server Virtualization Technology Achievements: (50% reduction in physical servers in 2024, lowering energy consumption and improving operational efficiency)

Year	Actual Servers	Reduction Quantity	Remaining Quantity	Achievement Rate	Reduction Difference
2022	103	41	62	75.93%	-
2023	62	10	52	18.52%	49.51%
2024	52	3	49	5.56%	52.43%

6.4 Water Resource Management

1. Water Resource Management

As a cultural and creative industry company, our primary water usage is for domestic purposes, with no production processes or wastewater discharge issues. Statistical analysis shows minimal water consumption, indicating no significant environmental impact. Nevertheless, we remain committed to water conservation by implementing comprehensive daily water-saving practices and enhancing awareness campaigns to maximize water reduction efficiency.

2. Water Conservation Measures

(1) Installation of water-saving valves on faucets, reducing water usage by one-third.

(2) Posting water conservation signage near all water fixtures.

(3) Regular inspection of water equipment to minimize leaks.

(4) Priority use of water-efficient fixtures in building facilities.

(5) Automated timed shutdown for chilled water systems.

Water Conservation

3. 2024 Implementation Results: Water Usage / Targets / Achievement Status

Year	A=Water Usage (m³)	B=Total Employees	C=A/B Average Water Use (m³/person)	Target & Achievement Status	D=C×F/1000 Per Capita GHG Emissions (tonCO₂e)	F=Emission Factor	Water Management Target & Achievement Status
2022	3528.1762	480	7.3504	Water carbon emissions: Annual reduction of 0.05 tonCO₂e / First monitoring	0.0012	0.161	Average water use: Annual reduction of 0.05 / First monitoring
2023	3950.4140	495	7.9806	Water carbon emissions: Annual reduction of 0.05 tonCO₂e / Not achieved. Company expansion, staff increased.	0.0012	0.152	Average water use: Annual reduction of 0.05 / Not achieved. Company expansion, staff increased.
2024	4119.6942	499	8.2359	Water carbon emissions: Annual reduction of 0.05 tonCO₂e / Not achieved.	0.0013	0.156	Average water use: Annual reduction of 0.05 / Not achieved. Company expansion, staff increased.

Note: Employees are calculated as the number of employees as of the end of the year.

Wastewater Discharge Compliance Record

Wastewater Discharge Compliance Record			
Year	2022	2023	2024
Number of Violations	0	0	0

6.5 Waste Management

Waste Management

As a cultural and creative industry company rather than a manufacturer, waste management is not classified as a material issue for our operations. Our primary waste consists of general office waste generated from daily employee activities, which is processed in full compliance with local government regulations.

Recognizing increasing industry expectations for environmental strategies, we hold ourselves accountable to energy conservation standards for water, electricity, and waste output. We continuously educate employees on implementing carbon reduction practices in their daily work routines.

Product Green Design and Management

(1) Since 2008, we have adopted app downloads and virtual currency distribution to minimize product packaging, thereby reducing resource waste from logistics, inventory transport, printing, and optical disc production.

(2) For certain supplementary marketing materials, established production and disposal procedure management regulations for product packaging, all compliant with EPA regulations. We have formulated a Supplier Management Policy, requiring and mandating suppliers to comply with applicable environmental laws according to industry characteristics.

Waste Disposal Statistics

Disposal Quantity (Kg/year)	2022	2023	2024
Hazardous Waste	0	0	0

Non-Hazardous Waste (kg) Disposal Quantity (Kg/year)	2022	2023	2024
General Waste	21,411.39	22,298.5	22,610.84
Paper	365.4378	500.1143	668.0212
Plastics	18.9336	15.1340	33.1016
Mental Cans	NA	11.3344	11.9140
Total	21,795.7614	22,825.0827	23,323.8768

Note: All waste categories are processed by legally registered waste disposal companies commissioned by Far Eastern Century Park Phase I Management Center. For waste generation statistics, target management, and achievement status, please refer to the "Environmental Net-Zero Carbon Emissions Overall Target Achievement Summary Table." The company's waste primarily consists of general waste, with approximately 0.7 metric tons of recyclable waste and 22.6 metric tons of general waste generated in 2024, resulting in a total waste weight of ~23.3 metric tons.

Environmental Net-Zero Carbon Emissions Overall Target Achievement Summary Table

2024 Performance

	Target Category	2024 Target	2023 Actual (A)	2024 Actual (B)	Performance (B-A)	Achievement Status (If Not Achieved)	2025 Target	2030 Target
Energy Management Scope 2	Per capita electricity-related GHG emissions (tonCO$_2$e)	Annual 1% reduction in per capita electricity-related carbon emissions (tonCO$_2$e)	286.0596	271.9556	-14.104	Achieved (4.93% reduction)	1% reduction in per capita electricity-related carbon emissions (tonCO$_2$e) compared to previous year	1% reduction in per capita electricity-related carbon emissions (tonCO$_2$e) compared to previous year
Water Resource Management Scope 3	Per capita water-related GHG emissions (tonCO$_2$e)	Annual 0.05 tonCO$_2$e reduction in per capita water-related carbon emissions	0.0012	0.0013	0.0001	Achieved	0.05 tonCO$_2$e reduction in per capita water-related carbon emissions	0.05 tonCO$_2$e reduction in per capita water-related carbon emissions
Environmental Management Scope 3	Waste (kg) (Note 3) / Hazardous waste (kg)	Not applicable	0	0	0	Not applicable	Not applicable	Not applicable
Carbon Emission Management Scope 1 Scope 2	GHG emissions (tonCO$_2$e)	Annual 0.5% reduction in GHG emissions (tonCO$_2$e)	286.0596	271.9556	-14.104 (- 4.93%)	Achieved, 4.93% reduction compared to previous year; per capita GHG intensity also decreased	Annual 0.5% reduction in GHG emissions (tonCO$_2$e)	Annual 0.5% reduction in GHG emissions (tonCO$_2$e)

Notes: (1) For the 2024 inventory boundary, the focus is primarily on the parent company USERJOY Technology Co., Ltd. Within the statutory prescribed period, the inventory boundary aligns with the financial reporting scope, including both the parent company and subsidiaries.

(2) The 2024 carbon emission management items inventory covers the total results of Scope 1-2 emissions, with Scope 3 not yet included. Water resource management and environmental management (belonging to Scope 3) were not incorporated into this year's total calculation results.

(3) As a cultural and creative industry company rather than a manufacturer. The Company generates no hazardous waste, with waste mainly consisting of general waste. The data disclosed in the above table regarding hazardous waste is not included in the greenhouse gas carbon emission statistics.

CH 7

Appendices

7 Appendices

7.1 Appendix 一 GRI Content Index

General GRI Sector Standards	USERJOY has prepared the 2024 Sustainability Report in accordance with GRI Standards. The reporting period covers January 1 to December 31, 2024.
GRI Version Used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	NA

Code	Disclosure Item	Corresponding Section	Remarks	Page(s)
General Disclosures				
	GRI 2: General Disclosures 2021			
2-1	Organizational details	1.1 About USERJOY		P1, P4
2-2	Entities included in the organization's sustainability reporting	Reporting Boundary and Scope		P1
2-3	Reporting period, frequency and contact point	Reporting Period and Frequency		P1
2-4	Restatements of information	No information restated this year		P1
2-5	External assurance	No external assurance conducted		P1
2-6	Activities, value chain and other business relationships	Supplier management		P1
2-7	Employees	5.1.2.1 Employee Workforce Structure		P51
2-8	Workers who are not employees	5.1.2.2 Non-Employee Workforce Structure		P53
2-9	Governance structure and composition	2.1.1 Sustainable development governance framework 2.2.4 Board structure and operations		P7, P11
2-10	Nomination and selection of the highest governance body	2.2.4.3 Nomination and selection		P13
2-11	Chair of the highest governance body	2.1.1 Sustainable development governance framework		P7
2-12	Role of the highest governance body in overseeing impact management	2.2.2 Role and oversight of sustainability management		P10
2-13	Delegation of responsibility for impact management	2.1.1 Sustainable development governance framework		P7
2-14	Role of the highest governance body in sustainability reporting	2.2.1 Board's role and achievements in sustainability governance		P10
2-15	Conflicts of Interest	2.2.4.4 Conflicts of Interest		P13

2-16	Communication of critical significant events	2.1.2 Implementation Status of Sustainable Development		P8
2-17	Collective Knowledge of the Highest Governance Body	2.2.3 Continuing Education on Sustainable Development		P10
2-18	Evaluation of the performance of the highest governance body	2.2.2 Role and Oversight of Sustainability Management		P10
2-19	Remuneration Policy	2.2.4.5 Remuneration Policy		P13
2-20	Process to determine remuneration	2.2.4.5 Remuneration Policy		P13
2-21	Annual Total Compensation Ratio	2.2.4.5 Remuneration Policy		P13
2-22	Statement on Sustainable Development Strategy	2 Business Philosophy and Sustainability Strategy Message from the Chairman		P6
2-23	Policy Commitments	3.4.1 Policies and Commitments, Actions Taken, Performance Goals, and Implementation Status 4.3.1 Ethical Management Principles, Policies, and Code of Conduct 5.1.1 Human Rights Commitments		P29, P35, P49
2-24	Embedding policy commitments	4.3.1 Ethical Management Principles, Policies, and Code of Conduct 4.3.1 Ethical Management Principles, Policies, and Code of Conduct 5.1.1 Human Rights Commitments		P29, P35
2-25	Processes to remediate negative impacts	3.4.2 Measures and Effectiveness of Remedying Negative Impacts, 4.3 Ethical Management, 5.1.1 Human Rights Commitments		P30, P35, P49
2-26	Mechanisms for seeking advice and raising concerns	3.1 Stakeholder Engagement, 3.4.3 Channels and Procedures for Suggestions, 4.4 Communication Channels and Grievance Mechanisms		P16, P30, P37
2-27	Compliance with laws and regulations	4.5.2 Regulatory Compliance		P40
2-28	Membership associations	4.7 Participation in Associations and Organization		P45
2-29	Approach to stakeholder engagement	3.1 Stakeholder Engagement,		P16, P17
2-30	Collective bargaining agreements	5.1.5 Collective Bargaining Agreement		P56
Material Topics				
	GRI 3: Material Topics 2021			
3-1	Process to determine material topics	3.2 Process for Determining Material Topics		P18
3-2	List of material topics	3.3 List of Material Topics		P19

3-3	Management of material topics	3.3 List of Material Topics, 3.4 Management Policy for Material Topics		P19, P29
Economic Dimension				
GRI 201: Economic Performance 2016				
201-1	Direct economic value generated and distributed	4.1 Economic Performance		P32
201-2	Financial implications and other risks and opportunities due to climate change	6.1.1Climate Change Risks, Opportunities, and Response Measures		P69
201-3	Defined benefit plan obligations and other retirement plans	4.1 Economic Performance		P32
201-4	Financial assistance received from government	4.1 Economic Performance		P32
GRI 203: Indirect Economic Impacts 2016				
203-1	Infrastructure investments and services supported	5.3.1 Infrastructure Investments & Support Services		P61
203-2	Significant indirect economic impacts	5.3.1 Infrastructure Investments & Support Services		P61
GRI 204: Procurement Practices 2016				
204-1	Proportion of spending on local suppliers	4.9 Supply Chain Management		P46
GRI 205: Anti-corruption 2016				
205-1	Operations assessed for risks related to corruption	4.3.2 Ethical Governance		P35
205-2	Communication and training about anti-corruption policies and procedures	4.3.2 Ethical Governance		P35
205-3	Confirmed incidents of corruption and actions taken	4.3.2 Ethical Governance		P35
GRI 206: Anti-competitive Behavior 2016				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	4.3.3 Anti-competitive Behavior		P36
GRI 207: Tax 2019				
207-1	Approach to tax	4.2 Taxation		P33
207-2	Tax governance, control, and risk management	4.2 Taxation, 4.5 Risk Management		P33, P38
207-3	Stakeholder engagement and management of concerns related to tax	4.2 Taxation		P33

207-4	Country-by-country reporting	4.2 Taxation		None
Environmental Dimension				
	GRI 302: Energy 2016			
302-1	Energy consumption within the organization	6.3 Energy Management		P75
302-2	Energy consumption outside of the organization	6.3 Energy Management		P75
302-3	Energy intensity	6.3 Energy Management		P75
	GRI 303: Water and Effluents 2018			
303-1	Interactions with water as a shared resource	6.4 Water Resource Management		P77
303-2	Management of water discharge-related impacts	6.4 Water Resource Management		P77
303-3	Water withdrawal	6.4 Water Resource Management		P77
303-4	Water discharge	6.4 Water Resource Management		P77
303-5	Water consumption	6.4 Water Resource Management		P77
	GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	6.2.1 Greenhouse Gas Emissions		P73
305-2	Energy Indirect (Scope 2) GHG emissions	6.2.1 Greenhouse Gas Emissions		P73
305-3	Other Indirect (Scope 3) GHG emissions	6.2.2 Scope 3 GHG Emissions Disclosure for the Past Year		P74
305-4	GHG emissions intensity	6.2.1 Greenhouse Gas Emissions		P73
305-5	Reduction of GHG emissions	6.2 Greenhouse Gas Management		P72~74
305-6	Emissions of ozone-depleting substances (ODS)	6.2.1 Greenhouse Gas Emissions		P73
	GRI 306: Waste 2020			
306-1	Waste generation and significant waste-related impacts	6.5 Waste Management		P78
306-2	Management of significant waste-related impacts	6.5 Waste Management		P78
306-3	Waste generated	6.5 Waste Management		P78
306-4	Waste diverted from disposal	6.5 Waste Management		P78
306-5	Waste directed to disposal	6.5 Waste Management		P78
	GRI 308: Supplier Environmental Assessment 201			
308-1	New suppliers that were screened using environmental criteria	4.9 Supply Chain Management		P46
308-2	Negative environmental impacts in the supply chain and actions taken	4.9 Supply Chain Management		P46

	Social Dimension			
	GRI 401: Employment 2016			
401-1	New employee hires and employee turnover	5.1.2.2 Non-Employee Workforce Structure		P53
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.1.4 Employee Rights and Benefits		P54
401-3	Parental leave	5.1.4 Employee Rights and Benefits - 2. Parental Leave		P56
	GRI 403: Occupational Health and Safety 2018			
403-1	Occupational health and safety management system	5.2 Occupational Safety and Health 5.2.1 Occupational Safety and Health Policy		P58
403-2	Hazard identification, risk assessment, and incident investigation	5.2 Occupational Safety and Health 5.2.1 Occupational Safety and Health Policy		P58
403-3	Occupational health services	5.2 Occupational Safety and Health 5.2.1 Occupational Safety and Health Policy		P58
403-4	Worker participation, consultation, and communication on occupational health and safety	5.2 Occupational Safety and Health 5.2.1 Occupational Safety and Health Policy		P58
403-5	Worker training on occupational health and safety	5.2 Occupational Safety and Health 5.2.1 Occupational Safety and Health Policy		P58
403-6	Promotion of worker health	5.2 Occupational Safety and Health 5.2.1 Occupational Safety and Health Policy		P58
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.2 Occupational Safety and Health 5.2.1 Occupational Safety and Health Policy		P58
403-8	Workers covered by an occupational health and safety management system	5.2 Occupational Safety and Health 5.2.1 Occupational Safety and Health Policy		P58
403-9	Work-related injuries	5.2.2 Occupational Injuries		P61
403-10	Work-related ill health	5.2.2 Occupational Injuries		P61
	GRI 404: Training and Education 2016			
404-1	Average hours of training per year per employee	5.1.6 Talent Cultivation and Development		P57
404-2	Programs for upgrading employee skills and transition assistance programs	5.1.6 Talent Cultivation and Development		P57

404-3	Percentage of employees receiving regular performance and career development reviews	5.1.6 Talent Cultivation and Development		P57
GRI 405: Diversity and Equal Opportunity 2016				
405-1	Diversity of governance bodies and employees	5.1.3 Diversity, Inclusion and Equality		P53
405-2	Ratio of basic salary and remuneration of women to men	5.1.3 Diversity, Inclusion and Equality 5.1.4 Employee Rights and Benefits		P53, P54
GRI 406: Non-Discrimination 2016				
406-1	Incidents of discrimination and corrective actions taken	5.1.1 Human Rights Commitments 5.1.3 Diversity, Inclusion and Equality		P49, P53
GRI 407: Freedom of Association 2016				
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	5.1.5 Collective Bargaining Agreement		P56
GRI 408: Child Labor 2016				
408-1	Operations and suppliers at significant risk for incidents of child labor	5.1.1 Human Rights Commitments		P49
GRI 409: Forced or Compulsory Labor 2016				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	5.1.1 Human Rights Commitments		P49
GRI 413: Local Communities 2016				
413-1	Operations with local community engagement, impact assessments, and development programs	5.3.2 Local Community Involvement		P62
413-2	Operations with significant actual and potential negative impacts on local communities	5.3.2 Local Community Involvement		P62
GRI 414: Supplier Social Assessment 2016				
414-1	New suppliers that were screened using social criteria	4.9 Supply Chain Management		P46~47
414-2	Negative social impacts in the supply chain and actions taken	4.9 Supply Chain Management		P46~47

	GRI 416: Customer Health and Safety 2016			
416-1	Assessment of the health and safety impacts of product and service categories	4.8 Product and Service Management		P46
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	4.8 Product and Service Management		P46
	GRI 417: Marketing and Labeling 2016			
417-1	Requirements for product and service information and labeling	4.8 Product and Service Management		P46
417-2	Incidents of non-compliance with product information and labeling regulations	4.8 Product and Service Management		P46
417-3	Incidents of non-compliance with marketing communications regulations	4.8 Product and Service Management		P46
	GRI 418: Customer Privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	4.6 Information Security and Customer Privacy Protection		P41~44

7.2 Appendix 2: SASB Content Index

Code	Disclosure Topic	Type	Unit	Report Content/Description
		Environmental Footprint of Hardware Infrastructure		
TC-SI-130a.1	(1) Total energy consumed (2) Percentage grid electricity (3) Percentage renewable	Quantitative	GJ Percentage (%)	(1) 2,065.4856GJ (2) 100% (3) 0%
TC-SI-130a.2	(1) Total water withdrawn, (2) Total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	m^3 Percentage (%)	(1) 4.1097m^3 (2) 0%
TC-SI-130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	Discussion & Analysis	None	No Relevant Information Currently Available
		Data Privacy & Freedom of Expression		
TC-SI-220a.1	Description of policies and practices relating to behavioral advertising and user privacy	Discussion & Analysis	None	Please refer to Information Security section
TC-SI-220a.2	Number of users whose information is used for secondary purposes	Quantitative	Count	Varies by project; primarily used for notifications e.g., game updates, events via SMS to project-specific players.
TC-SI-220a.3	Total amount of monetary losses as a result of legal proceedings associated with user privacy	Quantitative	Reporting Currency	No privacy-related litigation occurred in 2024.
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 Information Security	Quantitative	Count Percentage (%)	(1) 0 (2) 0 (3) 0%
TC-SI-220a.5	List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring	Discussion & Analysis	None	In 2024, no government authorities formally requested monitoring, blocking, content filtering, or censorship of our products or services. However, to maintain a healthy gaming environment, we voluntarily implemented profanity filters targeting offensive language (including but not limited to vulgarities and sexual violence, while expressly excluding political content to preserve freedom of expression.)
		Data Security		
TC-SI-230a.1	(1) Number of data breaches (2) Percentage involving personally identifiable information (PII) of breaches involving personal data	Quantitative	Count Percentage (%)	(1) 0 (2) 0% (3) 0

	(3) Number of users affected			
TC-SI-230a.2	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	Discussion & Analysis	None	Security risks are managed through database user account permission controls, firewall connection policies, and monitoring via antivirus software applications. For details, refer to the Information Security section.
	Recruiting & Managing a Global, Diverse & Skilled Workforce			
TC-SI-330a.1	Percentage of employees that are (1) foreign nationals and (2) located offshorer	Quantitative	Percentage (%)	(1) 1.43% (2) 0%
TC-SI-330a.2	Employee engagement as a percentage	Quantitative	Percentage (%)	Data not currently available for this reporting period
TC-SI-330a.3	Percentage of gender and racial/ethnic group representation for (1) management (2) technical staff (3) all other employees	Quantitative	Percentage (%)	Please refer to 5.1.2 Workforce Composition
	Intellectual Property Protection & Competitive Behavior			
TC-SI-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	Quantitative	Reporting Currency	No occurrences during reporting year
	Managing System Risks from Technology Disruption			
TC-SI-550a.1	Number of (1) performance issues and (2) service disruptions (3) total customer downtime	Quantitative	Count Days	(1) 0 (2) 0 (3) 0
TC-SI-550a.2	Description of business continuity risks related to disruptions of operations	Discussion & Analysis	None	Risks exist at all operational stages, managed through risk transfer or mitigation per Risk Assessment Management Table.
	Activity Metrics			
TC-SI-000.A	(1) Number of licenses or subscriptions (2) Percentage cloud based	Quantitative	Count Percentage (%)	Data not currently available
TC-SI-000.B	(1) Data processing capacity (2) Percentage outsourced	Quantitative	Standardized units Percentage (%)	Data not currently available
TC-SI-000.C	(1) Amount of data storage (2) Percentage outsourced	Quantitative	Gigabytes Percentage (%)	Data not currently available

7.3 Appendix 3: Climate-Related Disclosures

TCFD Alignment Table

Core Element	TCFD Code	Disclosure Item	Corresponding Section & Supplementary Information	Page(s)
Governance	TCFD 1(a)	(a) Describe the board's oversight of climate-related risks and opportunities.	The Company established a Sustainable Development Committee on February 20, 2024, which regularly reports to the Board of Directors. The President has been appointed to form a Sustainable Development Team to identify and address climate-related risks and opportunities.	70
	TCFD 1(b)	(b) Describe management's role in assessing and managing climate-related risks and opportunities.	The Sustainable Development Committee reports to the Board of Directors at least annually, covering ESG implementation performance, strategic objectives, and regulatory policy revisions.	70
Strategy	TCFD 2(a)	(a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	Climate-related risks and opportunities are identified in accordance with the TCFD framework. Key considerations include the Company's operational environment and daily energy management practices. This year's identified risks and opportunities have been categorized into three time horizons for impact assessment and management: short-term (within 3 years), medium-term (3-5 years), and long-term (over 5 years), with detailed analysis presented in the table on page 67.	70
	TCFD 2(b)	(b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.		70
	TCFD 2(c)	(c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios.		70
Risk Management	TCFD 3(a)	(a) Describe the organization's processes for identifying and assessing climate-related risks.	Climate-related risks and opportunities are identified in accordance with the TCFD framework, taking into account factors including the Company's operational environment and daily energy management. Three time horizons are defined for management purposes to assess potential impacts and conduct analysis as shown in the table.	69
	TCFD 3(b)	(b) Describe the organization's processes for managing climate-related risks.	By referencing both internal and external information (external risk reports and internal material issues), we conduct risk assessments based on severity and likelihood to identify critical risks and develop corresponding risk mitigation measures.	69
	TCFD 3(c)	(c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	1. The Sustainable Development Committee identifies transition and physical risks, then develops response plans and targets. 2. A risk management reporting system has been established to regularly update the Board of Directors on risk exposure status and management effectiveness. 3. All subsidiaries implement monitoring and integration in accordance with the risk management policy, forming a comprehensive risk elimination mechanism through group-wide oversight.	71
Metrics & Targets	TCFD 4(a)	(a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	USERJOY has announced the achievement of its carbon reduction target for 2024, along with established targets for 2025 and 2030 ●In response to climate change risks, short- and medium-term goals have been set for GHG inventory/energy/water resources/environmental management (waste)	75~79
	TCFD 4(b)	(b) Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	6.2.1 Greenhouse Gas Emissions - Greenhouse Gas Emissions Inventory	73
	TCFD 4(c)	(c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.		73

Item	Corresponding Section
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	Please refer to the implementation status of the item "6.1.1 Climate Change Risks, Opportunities, and Response Measures."
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	Please refer to the analysis table of the implementation status of the item "6.1.1 Climate Change Risks, Opportunities, and Response Measures."
3. Describe the financial impact of extreme weather events and transformative actions.	Please refer to the implementation status of the item "6.1.1 Climate Change Risks, Opportunities, and Response Measures."
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	Please refer to the implementation status of the item "6.1.1 Climate Change Risks, Opportunities, and Response Measures."
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	The Company does not use scenario analysis.
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	Please refer to the implementation status of the item "6.1.1 Climate Change Risks, Opportunities, and Response Measures."
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	Please refer to the implementation status of the item "6.1.1 Climate Change Risks, Opportunities, and Response Measures."
8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	Please refer to the implementation status of the item "6.1.1 Climate Change Risks, Opportunities, and Response Measures."
9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below).	We are not an entity that meets certain criteria, therefore, not applicable.

USERJOY Technology Co., Ltd.