



2025

ESG REPORT

永續報告書

宇峻奧汀科技股份有限公司

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About This Report

Reporting Period and Publication

This report covers the period of 2025 (January 1, 2025, to December 31, 2025).

It is the 4th 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.

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 2025 Consolidated Financial Report.
Environmental Data	Greenhouse gas emissions are measured in accordance with 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 the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies," "Task Force on Climate-Related Financial Disclosures (TCFD)," and "United Nations Sustainable Development Goals (SDGs)," while progressively referencing 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.

Restatements

This report restates information from the 2024 Sustainability Report (Chapter 5) regarding "Workforce Structure." For details, please refer to the relevant section (Parental Leave) in this report.

This report restates information from the 2024 Sustainability Report (Chapter 6) regarding the "Environmental." For details, please refer to the relevant section (Greenhouse Gases) in this report.

Contact Information

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The Company's ESG section is available at:

<https://www.userjoy.com.tw>

Message from the Chairman

Guided by our core values of “Integrity, Innovation, and Teamwork,” and in order to accelerate the advancement of sustainable development, we formally established a Sustainable Development Team in 2023. Led by the President as project convener, the team coordinates department heads and task force to drive sustainable governance and related actions from the top down, progressively implementing the Company's sustainable development goals. In 2022, we conducted our first greenhouse gas inventory to assess carbon emissions from our operations, providing a critical foundation for subsequent carbon reduction strategies, with the aim of lowering greenhouse gas emissions and proactively responding to the challenges and opportunities posed by climate change.

While pursuing sustainable operations, the Company is also committed to creating a vibrant, friendly, and happy workplace, with a strong focus on employee development and physical and mental well-being, while fostering a work culture of equality, harmony, diversity, and inclusion. We aspire to enhance business performance and competitiveness while continuously fulfilling our corporate social responsibilities—giving back to shareholders, caring for our employees, and working hand in hand with all sectors of society to jointly achieve the sustainable development goals for the environment, society, and the economy. The Company has long been dedicated to corporate sustainability and governance issues. In the 12th Corporate Governance Evaluation (2025), we were recognized among the top 5% of TPEx-listed companies and ranked in the top 2%–10% within the market capitalization category below NT\$500 million. This achievement demonstrates the Company's efforts and results in driving ESG initiatives, fulfilling corporate social responsibility, strengthening corporate governance systems, and advancing sustainable business development.

As corporate governance issues increasingly draw attention from both businesses and the investing public, we continue to enhance the functions of the Board of Directors, refine internal control systems, improve information disclosure mechanisms, and strive to establish a transparent and robust corporate governance framework while steadily elevating overall governance effectiveness. Looking ahead, as the Corporate Governance Evaluation system transitions toward an ESG-focused framework, evaluation criteria will place greater emphasis on concrete actions and performance outcomes in sustainable development. The Company will continue to deepen its ESG initiatives and steadily advance its sustainability strategy, with the goal of demonstrating outstanding and tangible sustainability results throughout this transition.



Chairman / Chief Sustainability Officer Liu Hsin

1 About USERJOY

GRI 2-1 Organizational details GRI 2-6 Activities, value chain, and other business relationships

1.1 Company Overview

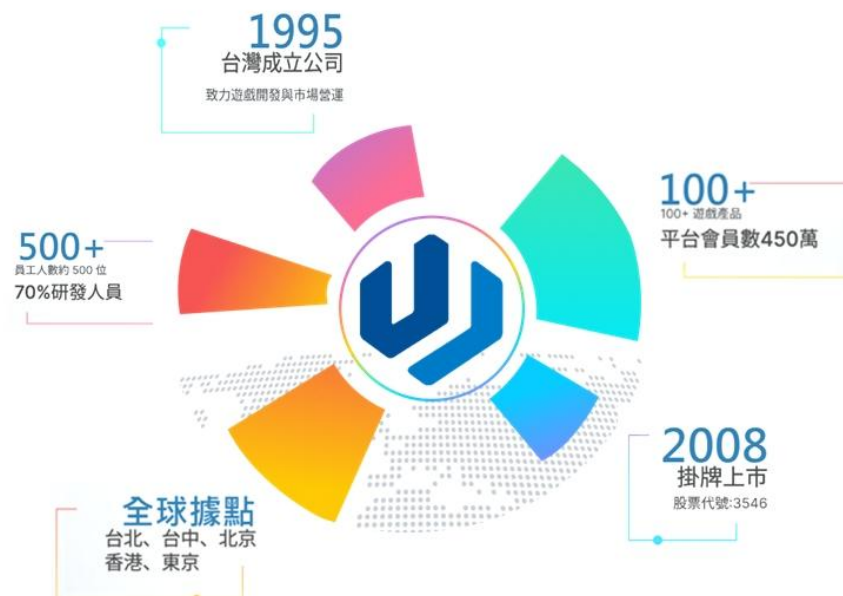
Establishment and Background

USERJOY Technology Co., Ltd. (hereinafter referred to as “USERJOY”) was established on May 19, 1995. The Company was formed through the merger of U-Jin Technology Co., Ltd., Odin Technology Co., Ltd., and Yu-Au Technology Co., Ltd. in 2004, and was listed on the Taipei Exchange (TPEX) on April 18, 2008 (Stock Code: 3546).

Building a Strong Foundation for Sustainable Operations

In the face of intense industry competition and the challenges brought by a rapidly changing world, the Company will maintain steady progress and prudently respond to the potential impacts of global developments and market fluctuations. We will continue to optimize our overall strategy and management, strengthen our core competencies in R&D and operations, and drive USERJOY's sustainable advancement.

The Company's value chain begins with game research, development, and design, and includes game licensing and publishing through partnerships with overseas game companies, particularly in Japan. Through the establishment and operational management of game platforms, we provide players with diverse and stable game services. By continuously updating game versions, planning events, and conducting data analysis, we optimize game content and player experience, thereby enhancing product competitiveness and market value.



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\$ 613,486,900
Chairman	Liu Hsin	Net Sales	NT\$ 1,422,867,000
President	Liu Hsin	Number of Employees	517
Founded	May 19, 1995	Countries of Operation	Taiwan, Japan, Hong Kong
Headquarters	14F., No. 102, Sec. 2, Roosevelt Rd., Zhongzheng Dist., Taipei City	Headquarters Location	14F., No. 102, Sec. 2, Roosevelt Rd., Zhongzheng Dist., Taipei City

2 Business Philosophy and Sustainability Strategy

2.1 Sustainable Operations

Sustainable Development Strategy

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

Strategic Blueprint and Commitments

1. Sustainability Vision – Corporate Sustainability

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

2. Sustainability Commitments

We confront the risks, opportunities, and challenges posed by climate and social change, and adopt sustainability indicators as the guiding direction for corporate development and stakeholder communication. Our priorities include enhancing the implementation of employee welfare measures, strengthening corporate governance, actively generating positive economic returns, reinvesting in public benefit activities that create positive social and environmental impacts, and publicly disclosing relevant information. Through these efforts, we sincerely demonstrate our commitment to sustainable development.



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” formed by each unit, 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.

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 is responsible for the planning of sustainability-related strategies and systems, as well as the review and improvement of implementation effectiveness, with various functional teams driving execution. The Administration Department is responsible for promoting greenhouse gas (GHG) inventory initiatives, regularly reporting to the Board of Directors, and ensuring the timely completion of GHG inventory and verification disclosures in compliance with regulatory timelines. Each team is accountable for coordinating the Company's corporate social responsibility and sustainable development direction and goals, advancing related work items, and conducting regular oversight and control. They compile relevant data to independently publish Chinese and English sustainability reports and present execution results to the Board of Directors.

Sustainable Development Implementation Status

1. Implementation Status:

- (1) The Company's 2024 Sustainability Report was approved by the Board of Directors in the third quarter of 2025 and published on the Market Observation Post System (MOPS) and the Company's official 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, thereby harnessing the power of the Company to truly implement our sustainability promises.
- (2) In accordance with GRI Standards, identify material topics of stakeholder concern through questionnaires and internal discussions, formulate management policies, and develop actionable work objectives for implementation.
- (3) Report implementation results to the Board of Directors at least once a year:
 - ✓ The review of 2025 Corporate Social Responsibility (CSR) implementation results was reported to the Board on March 11, 2026.
 - ✓ The 2025 sustainable development implementation status was submitted to the Board on March 11, 2026. 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, ensuring the continued full integration of sustainability strategies into the Company's daily operations.

2. Based on the principle of materiality, conduct risk assessments on environmental, social, and governance (ESG) issues related to operations, and establish corresponding risk management policies, strategies, and implementation status as follows:

- (1) The scope of risk assessment covers subsidiaries included in the consolidated financial statements.
- (2) Following the materiality principle, assess ESG risks related to operations. For identified material issues, establish corresponding policies (see the Company's Sustainability Report for details).
- (3) Based on the materiality analysis in the Sustainability Report, integrate data from various departments and subsidiaries to evaluate material ESG topics. In accordance with GRI Standards, formulate risk management policies for effective identification, measurement, evaluation, monitoring, and control, along with concrete action plans to mitigate the impact of risks.

Relevant risk management policies or strategies: **Please refer to the Positive and Negative Impact Assessment Table (Page 16).**

2.2 Board of Directors and Functional Committees

Board's Role and Achievements in Sustainability Governance GRI 2-9 Governance structure and composition GRI 2-13 Delegation of responsibility for managing impacts

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, and releases relevant policies upon approval.
- (2) Regularly conduct material issue assessments through the Sustainable Development Committee. Distribute questionnaires on material issues to senior management and stakeholders to evaluate the impact of various ESG topics on the economy, environment, and society. Report the identified material issues for the year to the Board of Directors.
- (3) Each team of the Sustainable Development Committee is responsible for developing sustainability project guidelines, conducting risk assessments, and formulating response measures. 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. Responsible supervisors verify the data, which is then consolidated by the Sustainability Office and submitted to the Sustainable Development Committee. Report the information to the Board of Directors for review and approval before publication.

Role and Oversight of Sustainability Management GRI 2-16 Communication of critical concerns

The 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. Conduct board performance evaluations annually, with self-evaluations completed in the first quarter 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 2025 Board evaluation result was 5 out of 5 points. Additionally, engage 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, 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.

Continuing Education on Sustainable Development GRI 2-17 Collective knowledge of the highest governance body

Arrange 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 2025, all Board members completed a total of 48 hours of continuing education, averaging 6 hours per director. For details on the Board's continuing education, please refer to page 66 of the Annual Report.



Board Structure and Operations

Members and Diversity GRI 2-9 Governance structure and composition GRI 405-1 Diversity of governance bodies and employees

The term of the current Board of Directors runs from June 25, 2025 to June 24, 2028, composed of 8 directors (including 4 independent directors), with independent directors accounting for 50% (4 members) of the board composition. All 8 directors are in the 51 ~ 60 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, develop 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.

Operational Status GRI 2-12 Role of the highest governance body in overseeing impact management

1. Board of Directors

- (1) The Board of Directors serves as the highest governance body of the Company, with the Chairman presiding and leading the Board in formulating and overseeing the execution of various business activities. The top management is the Chairman and President, responsible for advancing business operations and implementing policies. Although the Chairman and President roles are held by the same individual, management decisions can be communicated quickly and executed effectively, enhancing operational efficiency. Currently, more than half of the directors do not serve concurrently as employees or managers. An additional independent director was added in 2025.
- (2) Convene board meetings at least quarterly. In 2025, a total of 5 meetings were held, with a 100% attendance rate from all directors.
- (3) The Board collectively possesses capabilities in business judgment, financial accounting analysis, operational management, international market perspective, and crisis management.
- (4) Regarding diverse industry experience and professional expertise, the Board demonstrates outstanding industry knowledge and professional competencies.
- (5) 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. Specific diversity policy objectives and implementation status regarding Board composition are as follows:

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
One additional female director was added in the 8th Board election.	Achieved

2. Board Performance Evaluation

The 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. Conduct board performance evaluations at least 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 2025 Board and functional committee evaluations were completed in the first quarter of 2026 and reported at the March 11, 2026 Board meeting.

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

The 2025 Board evaluation result was 5 out of 5 points. Engage 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, 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.

3. Governance Achievements



In the 12th Corporate Governance Evaluation (2025), the Company achieved outstanding results, ranking in the top 5% among TPEX-listed companies

The Company has long been dedicated to corporate sustainability and governance issues. In the 12th Corporate Governance Evaluation, we were ranked in the top 5% among TPEX-listed companies, and ranked in the top 2%~10% within the industry category for companies with market capitalization below NT\$500 million. We have demonstrated our efforts and achievements in advancing ESG-related issues, fulfilling corporate social responsibility, strengthening our operational structure, and pursuing sustainable business development. As corporate governance increasingly draws attention from both businesses and the investing public, we continue to enhance the functions of the Board of Directors, refine our internal control systems, improve our information disclosure mechanisms, and strive to establish a highly transparent corporate governance framework. The Company remains dedicated to continuous improvement.

As the Corporate Governance Evaluation system gradually transitions toward an ESG-focused framework in the future, evaluation criteria will place greater emphasis on concrete actions and performance outcomes in sustainable development. We expect to continue demonstrating tangible results throughout this transition.

Nomination and Selection GRI 2-10 Nomination and selection of the highest governance body

- ✓ 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.
- ✓ Directors are selected through the candidate nomination system, with shareholders electing 8 persons from the candidate list at the general shareholders' meeting. Directors serve a term of 3 years, with due consideration given to the diversity of board composition.
- ✓ Nomination and selection criteria include the candidate's independence, professional background, and relevance to the Company's operational development.

Conflict of Interest GRI 2-15 Conflicts of interest GRI 2-11 Chair of the highest governance body

- ✓ 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 or 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, 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 Pages 6–10 of the Company's 2025 Annual Report.



Remuneration Policy GRI 2-19 Remuneration policy GRI 2-20 Process for determining remuneration GRI 2-21 Annual total compensation ratio

- ✓ 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 profits as remuneration for directors for that year. The remuneration determination procedure follows the “Rules for Performance Evaluation 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 the Company's performance to provide reasonable compensation.
- ✓ 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 as reference items to achieve a balance between the Company's sustainable operations and risk management.
- ✓ 2025 Annual Total Compensation Ratio:

Annual Total Compensation Ratio	Ratio of the annual salary of the highest-paid individual to the median annual salary of other employees	Ratio of the annual total compensation increase of the highest-paid individual to the median annual total compensation increase of other employees
Taiwan	5.87	0.97

Note: The highest-paid individual of the Company is the President. Note: Statistics are based on employees who were employed for the full year of 2025 and received full compensation.

Functional Committee Structure and Operations GRI 2-9 Governance structure and composition

The term of the current functional committees runs from June 25, 2025 to June 24, 2028.

For detailed member information and committee operations, please refer to Pages 34 and 22 of the Annual Report, respectively.



薪資報酬暨提名委員會

Remuneration and Nomination Committee

- Composed entirely of independent directors (4 independent directors).
- Term aligns with the Board's term; meetings held at least quarterly.
- In 2025, a total of 3 meetings were held, 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, and recommending director candidates to the Board for its consideration.
- The committee's terms of reference are governed by Article 5 of the Company's "Remuneration, Nomination and Talent Development Committee Charter." For detailed member information and committee operations, please refer to Page 34 of the Annual Report.



審計委員會

Audit Committee



- Composed entirely of independent directors (4 independent directors).
- Term aligns with the Board's term; meetings held at least quarterly.
- In 2025, a total of 4 meetings were held, with a 100% attendance rate.
- The committee operates with the primary purpose of overseeing the following matters: (1) fair presentation of the Company's financial statements; (2) selection (and dismissal), independence, and performance of the independent auditors; (3) effective implementation of internal controls; (4) compliance with relevant laws and regulations; and (5) management of existing or potential risks.
- The committee's terms of reference are governed by Article 5 of the Company's "Audit Committee Charter." For detailed member information and committee operations, please refer to Page 22 of the Annual Report.



永續發展委員會

Sustainable Development Committee



- The Chairman serves as convener.
- Composed of 1 director and 2 independent directors. Term aligns with the Board's term; meetings held at least annually.
- In 2025, the convener convened 1 meeting, with a 100% attendance rate.
- The committee is responsible for the planning of sustainability-related strategies and systems, as well as the review and improvement of implementation effectiveness, with various functional task forces driving execution.
- The committee advances related work items, conducts regular oversight and control, compiles relevant data to independently publish Chinese and English sustainability reports, and reports execution results to the Board of Directors.

3 Material Topics Identification

3.1 Stakeholder Engagement GRI 2-29 Stakeholder engagement approach

In accordance with the AA1000 Stakeholder Engagement Standard (AA1000 SES) five principles: Influence, Concern, Responsibility, Dependency, and Diverse Perspectives, we have identified six key stakeholder groups: Employees, Shareholders/Investors, Customers/Consumers, Suppliers/Business Partners, Government Agencies, and Communities. Stakeholder concerns, communication channels, and engagement status are as follows:

Stakeholder	Areas of Concern	Communication Channels	Frequency	Contact Information	2025 Engagement Status
Shareholders & Investors	Financial performance Product & service quality Corporate governance, ethical management, and risk 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 point & mailbox (irregular)	Annual Shareholders' Meeting; Irregular institutional investor conferences to discuss industry and operational updates; Investor Relations section includes financial information, important announcements, latest events, corporate governance information, investor contact point, and investor FAQs.	Contact: Spokesperson/Management Division: Assistant Vice President Yeh Tel: +886-2-8226-9989 Email: IR@uj.com.tw	In addition to irregular financial and business updates disclosed via announcements or press releases, audio recordings and presentation slides from investor conferences are archived on the Company's website. Held 2 domestic institutional investor conferences in May and November.
Employees	Compensation, benefits, and employee care Talent attraction, retention, and development Workplace safety and health Innovation & R&D Information security and customer privacy	Labor-management meetings (regular) Employee Welfare Committee meetings (regular) Town hall meetings (irregular) Internal/external training President's mailbox Employee grievance mailbox	Quarterly labor-management meetings; At least one major Welfare Committee event annually; Systematic new employee training; Professional training programs (at least 15 sessions annually); Internal and external lectures (at least 4 sessions annually); Annual performance reviews; Irregular internal employee interviews; Anonymous Q&A feedback mechanism.	Contact: Management Division/Director Hong Tel: +886-2-8226-9989 Grievance/Communication: HRM@uj.com.tw	Over 55 internal notices on employee benefits issued. Held 4 labor-management meetings. 69 participants in internal and external training sessions. NT\$494,307 invested in internal and external training. Held 10 Welfare Committee meetings.
Customers/Consumers	Compensation, benefits, and employee care Workplace safety and health Corporate governance, ethical management, and risk management Information security and customer privacy Climate change risk response	Customer service hotline (immediate) Customer service center Company website On-site service personnel and 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	Signed ethical management agreements with a cumulative total of 261 companies in 2025. Management Division reported "Ethical Corporate Management Implementation Status Report" to the Board on March 13, 2025. No complaints or reported cases. In customer service, all channels have satisfaction surveys to immediately understand customer feedback on handling efficiency and results. 2025 average score: 86.3 points.
Suppliers/Business Partners	Information security and customer privacy Product and service quality Employee rights and diversity Financial performance Regulatory compliance	Supplier evaluations (regular) Phone, email, and meeting communications (irregular)	Irregular participation in various game exhibitions. Technical meetings prior to cooperation or supplier selection. Irregular forum and seminar exchanges Maintain irregular communication with hardware/software suppliers, developers, and agents.	Hardware/Software Suppliers: IT Division/Director Chong Email: supplier@uj.com.tw Operations/Marketing Contacts: Operations Division/Director Chen Email: supplier2@uj.com.tw Business Contacts: International Affairs Division/Director Yeh Email: Business@uj.com.tw Tel: +886-2-8226-9989	Signed ethical management agreements with a cumulative total of 261 companies in 2025. Management Division reported "Ethical Corporate Management Implementation Status Report" to the Board on March 13, 2025. No complaints or reported cases.
Community	Corporate governance, ethical management, and risk management Innovation & R&D Community social investment and engagement Corporate sustainability	Irregular participation in community activities. Community care (irregular) Charitable contributions (irregular) Industry-academia collaboration (irregular)	Company website and subsidiary websites irregularly update information. Social media platforms release information in real-time.	Management Division/Director Hong Tel: +886-2-8226-9989 Email: HRM@uj.com.tw HR_tw@uj.com.tw	Employees participated in and donated to 3 blood donation charity events. Donated to seven organizations: First Social Welfare Foundation, Syin-Lu Social Welfare Foundation, Mennonite Social Welfare Charity Foundation, Eden Social Welfare Foundation, Taiwan Fund for Children and Families, Child Welfare League Foundation, and Lanyu Elementary School. Held 1 beach cleanup and 1 second-hand market event. Reported sustainable development implementation status to the Board of Directors regularly.
Government Agencies	Corporate governance, ethical management, and risk management Corporate social responsibility and sustainability	MOPS filings (within prescribed deadlines); Participation in seminars and continuing education	Company website irregularly updates information. Regulatory filings submitted within prescribed deadlines.	Management Division/HR Specialist Lin Tel: +886-2-8226-9989 Email: HR_tw@uj.com.tw	Ranked in the top 5% among TPEx-listed companies in the 12 th Corporate Governance Evaluation (2025). Irregular participation in awareness sessions held by the TPEx or Securities and Futures Bureau.

Note: 1. 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.

2. Stakeholder communication status: Reported to the Board of Directors at least once annually. Reports were made to the Board on March 13, 2025 and March 11, 2026. For details, please see the Corporate Governance section on the Company website.

3.2 Process for Determining Material Topics GRI 3-1 Process for determining material topics

We reference 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, identification of positive and negative impacts, prioritization, confirmation, and response—material topics are determined through discussions by senior management. The identified material topics serve as the basis for our continuous improvement in sustainability management and as the disclosure framework for this report.



3.3 List of Material Topics GRI 3-2 List of material topics

Through senior management review and discussion, we 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 and negative impacts, and benchmarked against domestic and international sustainability trends. We then confirmed each topic's influence and significance for disclosure. We continue to establish material topic settings and management approaches as the foundation for our long-term sustainable development. As there have been no significant changes from the previous period, the material topics remain consistent with the prior year.

1. 2025 Stakeholder Questionnaire Survey Statistics

永續議題 Sustainability Topic	排序 Rank	永續議題 Sustainability Topic	排序 Rank
產品與服務品質 Product and Service Quality	1	社區社會投資與參與 Community Social Investment and Engagement	11
資訊安全與客戶隱私 Information Security and Customer Privacy	2	採購實務與管理 Procurement Practices and Management	12
財務績效 Financial Performance	3	廢棄物管理 Waste Management	13
法規遵循 Regulatory Compliance	4	營運活動對環境的衝擊 Environmental Impact of Operations	14
職場安全與健康 Workplace Safety and Health	5	水資源管理 Water Resource Management	15
薪酬福利與員工照護 Compensation, Benefits and Employee Care	6	能源與溫室氣體管理 Energy and Greenhouse Gas Management	16
公司治理與誠信經營及風險管理 Corporate Governance, Ethical Management and Risk Management	7	氣候變遷風險因應 Climate Change Risk Response	17
創新研發 Innovation and R&D	8		
人才吸引與留任培育 Talent Attraction, Retention and Development	9		
員工權益與多元平等 Employee Rights, Diversity and Equality	10		

2. Positive and Negative Impact Assessment

Based on our 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 Sustainability 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 non-manufacturing and low-pollution, with minimal emissions impact. 2. The Company uses the TCFD framework for our climate risk identification process.
	Environmental Impact of Operations	➢ Digital business models have relatively low environmental resource consumption. ➢ Remote work models reduce transportation emissions.	➢ High-energy data centers have significant energy demands; reliance on traditional energy sources may exacerbate carbon emissions. ➢ Improper 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 actual job needs may waste resources and fail to deliver improvements. - Lack of standardized or fair evaluation processes may lead to employee dissatisfaction with assessment results, affecting team harmony.	1. Conduct annual fire drills to enhance employee emergency response and self-protection capabilities. 2. Continuously improve employee benefits and establish a robust compensation system. 3. Establish relevant policies and incorporate them into 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 fail to attract talent and may lead to talent attrition and increased turnover rates.	
	Employee Rights, Diversity and Equality	➢ Fostering an inclusive and diverse workplace culture with no complaints or discrimination, leading to higher employee engagement.	➢ Neglecting issues such as excessive overtime and workplace harassment may lead to complaints, lawsuits, or continued increases in turnover rates.	
	Workplace Safety and Health	➢ Employee health and workplace safety are foundational to our sustainable development, ensuring a secure work environment and efficient operational performance.	➢ Failure to properly manage workplace health and safety may increase employee exposure to risks.	
G	Corporate Governance, Ethical Management and Risk Management	➢ Diverse Board composition (with legal, financial, and technical expertise) strengthens corporate governance capabilities, ensuring transparent decision-making aligned with stakeholder needs. The Audit Committee effectively oversees financial statement accuracy and risk management, ensuring operational compliance. ➢ Guided by our core values of "Integrity, Innovation, and Teamwork," we attract support from partners and consumers.	➢ Poor corporate governance, corruption, or unethical behavior may damage corporate reputation, cause asset losses, and harm shareholder interests.	1. Establish governance bodies to implement internal control mechanisms, ensuring all personnel and operations fully comply with relevant laws and regulations. 2. Plan continuing education programs for directors, covering regulatory developments and policy updates. 3. Conduct regular reviews of stakeholder concerns. 4. Establish communication channels; maintain an investor section and spokesperson response mechanism. 5. Most of the Company's products are sold through online recharge using virtual points. Minimal product packaging is produced and disposed of in collaboration with suppliers that comply with environmental regulations, with regular evaluations conducted.
	Regulatory Compliance	➢ A robust corporate governance framework and effective ethical management form the foundation for sustainable operations. Strengthening governance mechanisms ensures ethical management and regulatory compliance, maintaining the Company's reputation and good standing, and earning the trust of investors and customers.	➢ Failure to comply with governance, economic, environmental, and social regulations may not only result in potential fines but could also directly or indirectly damage the Company's reputation, causing negative impacts.	
	Product and Service Quality	➢ Through comprehensive customer relationship management, continuously optimize and improve the customer experience.	➢ Lack of customer relationship and service quality management may inconvenience users and cause certain losses.	
	Information Security and Customer Privacy	➢ Continuously enhance policies, operational procedures, internal self-assessments, self-audits, and regular training programs to strengthen employee awareness of customer privacy protection and information security. This helps avoid compensation claims and regulatory penalties, generating positive impacts on both economic and human rights dimensions.	➢ Damaged customer rights and interests may affect customer loyalty and trust.	

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 Agencies	Suppliers	Community					
E	Energy and Greenhouse Gas Management	Due to the nature of the industry, we do not directly produce 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.	★	★	★	★	★	★	Continuously promote environmental sustainability, striving to reduce greenhouse gas emissions by 0.5% annually. By improving energy efficiency and adopting green technologies, we demonstrate our long-term commitment to mitigating climate change and protecting the environment. 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 our dedication to resource conservation and sustainable environmental development.	1. Target annual greenhouse gas emission reduction of 0.5%. 2. Promote the use of public transportation. 3. The Company utilizes the TCFD framework for our climate risk identification process.	SDG 7: Affordable and Clean Energy  SDG 13: Climate Action 	6.1 Climate Change	GRI 302: Energy GRI 305: Emissions

Aspect	Material Topic	Significance	Scope						Our Goals	Actions	Relevant SDGs	Corresponding Section	GRI
			Investors/Shareholders	Employees	Customers/Consumers	Government Agencies	Suppliers	Community					
E	Environmental Impact of Operations / Waste Management	While the gaming industry is not a high-pollution sector, we still work 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.					★	★	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.	1. Conduct annual supplier evaluations; promote cultural development. 2. Ensure 100% legal compliance in disposal and recycling of industrial waste and office equipment. 3. Have partners sign ethical management and professional ethics agreements complying with relevant laws. 4. Most of the Company's products are sold through online recharge using virtual points. Minimal product packaging is produced and disposed of in collaboration with suppliers that comply with environmental regulations, with regular evaluations conducted. 5. Participate in beach cleanups.	SDG 12: Responsible Consumption and Production  SDG 14: Life Below Water 	6 Environmental 6.5 Waste Management	GRI 306: Waste
S	Talent Attraction, Retention and Development	We dedicate efforts to recruit, cultivate, and retain globally outstanding talent, providing competitive compensation along with various welfare and care measures to attract and retain talent.	★	★				★	Ensure the stability and satisfaction of key talent, achieve and continuously maintain a 93% retention rate, demonstrating our outstanding achievements in talent management, incentive mechanisms, and corporate culture development.	1. Conduct internal and external education training to strengthen colleagues' professional and operational management capabilities, enhance performance, and achieve overall business objectives. 2. New employee benefits: Add 2 travel vacation days, daily working hours 7.5H (noon	SDG 8: Decent Work and Economic Growth 	5.1.6 Talent Cultivation and Development	GRI 401: Employment GRI 404: Training and Education

Aspect	Material Topic	Significance	Scope					Our Goals	Actions	Relevant SDGs	Corresponding Section	GRI
			Investors/Shareholders	Employees	Customers/Consumers	Government Agencies	Suppliers					
									break 1.5H), promote public transportation use with increased transportation subsidy allowance.			
S	Compensation, Benefits and Employee Care	We provide year-end and performance bonuses, spring party lucky draws, and other diversified benefits. We have established an Employee Welfare Committee to plan comprehensive and diverse welfare measures, including birthday gifts, Dragon Boat Festival and Moon Festival gifts, funeral condolence payments, wedding and funeral subsidies, injury and illness condolence payments, as well as dining and travel allowances, special merchant discounts, and annual health checkups, fully demonstrating our care and support for colleagues.	★	★				Ensure employee health and welfare, achieving 100% of colleagues completing health checkups within the legally stipulated time period, fully demonstrating our commitment to employee health management.	1. The Company continuously improves compensation and bonus systems, combining profitability with performance, enabling outstanding employees to receive more generous salaries and benefits. 2. Achieve 100% of colleagues completing health checkups within the legally stipulated time period.	SDG 8: Decent Work and Economic Growth  SDG 3: Good Health and Well-Being 	5.1.4 Employee Rights and Welfare	GRI 401: Employment GRI 402: Labor/Management Relations
	Employee Rights, Diversity and Equality	We formulate the “Human Rights Policy” 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.		★				Continuously improve employee welfare programs through diversified welfare measures, enhancing employees' satisfaction and sense of belonging, thereby creating a more cohesive and happier work environment.	1. Exceed legal requirements in hiring persons with disabilities; employ visually impaired massage therapists and environmental cleaners to maintain office cleanliness. Regularly convene labor-management meetings, establish unobstructed communication platforms, develop diverse welfare measures, and elevate employee satisfaction.	SDG 5: Gender Equality 	5.1.1 Human Rights Commitment 5.1.2 Workforce Composition 5.1.3 Employee Diversity, Inclusion and Equality	GRI 405: Diversity and Equal Opportunity GRI 406: Non-discrimination

Aspect	Material Topic	Significance	Topics Identification						Corporate Governance	Social	Environmental	Appendices		
			Investors/Shareholders	Employees	Customers/Consumers	Government Agencies	Suppliers	Community	Our Goals	Actions	Relevant SDGs	Corresponding Section	GRI	
									2. Hiring persons with disabilities meets 100% of legally required employment. 3. Human Rights Policy: Prohibition of child labor; diverse workplace.	SDG10: Reduced Inequalities 				
S	Workplace Safety and Health	We 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 prevent accidents and enhance disaster response capabilities.		★				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 a safe working environment. 2. Assist employees' physical and mental health and work-life balance. 3. Prohibit forced labor and comply with government labor laws.	SDG 3: Good Health and Well-Being 	5.2 Occupational Safety and Health	GRI 403: Occupational Health and Safety		
G	Information Security and Customer Privacy	We 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 information security management systems and continuously manage the effectiveness of information security system operations. We aim to continuously strengthen and improve overall information security management system capabilities.	1. Actively participate in domestic and international information security seminars and courses. 2. Establish a dedicated information security unit, and create relevant information security systems with implemented execution to reduce information security risks. 3. Zero personal data leakage incidents.	SDG 9: Industry, Innovation and Infrastructure 	4.7 Information Security and Customer Privacy Protection	GRI 418: Customer Privacy		

Aspect	Material Topic	Significance	Scope						Our Goals	Actions	Relevant SDGs	Corresponding Section	GRI
			Investors/Shareholders	Employees	Customers/Consumers	Government Agencies	Suppliers	Community					
	Corporate Governance	We implement the responsibilities of corporate operators, protect shareholders' legitimate rights and interests while considering the interests of other stakeholders, strengthen Board functions, enhance management team leadership, and ensure information transparency to safeguard shareholders' rights.	★	★	★	★	★		Continuously improve non-scoring items in corporate governance evaluations to enhance assessment results, and implement corporate governance that complies with governance trends and relevant regulations.	1. Establish an Audit Committee to strengthen Board functions. 2. Formulate Board performance evaluation measures; conduct internal evaluations of Board and functional committee performance. 3. Continuously improve corporate governance through governance evaluation indicators. 4. Design continuing education programs for directors; provide directors with updates on regulatory developments and policies; conduct regular internal and external performance evaluations.	SDG16: Peace, Justice and Strong Institutions 	2.2 Board of Directors and Functional Committees	GRI 102: General Disclosures (Governance)
G	Ethical Management	We uphold integrity in operations, continuously develop creative products, strengthen game R&D capabilities, and pursue sustainable business operations.	★	★	★	★	★	★	Sustainable operations and shared prosperity. Continually implement our core values: "Integrity," "Innovation," and "Teamwork."	1. Establish "Code of Ethical Conduct," "Employee Reward and Disciplinary Measures," "Ethical Corporate Management Best Practice Principles," and "Procedures for Ethical Management and Guidelines for Conduct" to regulate ethical standards for directors, managers, and all employees. 2. Implement education, training, and awareness programs.	SDG16: Peace, Justice and Strong Institutions 	2.2 Board of Directors and Functional Committees	GRI 103: Management Approach

Aspect	Material Topic	Significance	Scope						Our Goals	Actions	Relevant SDGs	Corresponding Section	GRI
			Investors/Shareholders	Employees	Customers/Consumers	Government Agencies	Suppliers	Community					
	Risk Management	We conscientiously implement risk management to reduce operational risks.	★	★	★	★	★		Implement corporate governance to reduce operational risks, implement risk management, and establish a risk culture.	1. Annual objective setting and directional meetings. 2. Formulate operational plans.	SDG16: Peace, Justice and Strong Institutions 	2.2 Board of Directors and Functional Committees	GRI 102: General Disclosures (Strategy) GRI 207: Tax GRI 419: Socioeconomic Compliance
	Regulatory Compliance	We 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, thereby protecting the rights and interests of all stakeholders.	★	★	★	★	★	★	Comply with relevant laws and personal data protection acts to safeguard consumer rights, with no major compliance violations occurring.	1. Establish related legal and regulatory systems. Conduct regular or irregular training and awareness programs. 2. No major compliance violations occurred. 3. The Company's R&D products have applied for patents.	SDG16: Peace, Justice and Strong Institutions 	4.6 Regulatory Compliance	GRI 419: Socioeconomic Compliance GRI 307: Environmental Compliance
G	Product and Service	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, and pursue excellence without interruption.	Encourage innovation; achieve R&D investment growth compared to the previous year.	SDG 9: Industry, Innovation and Infrastructure 	4.9 Product and Service Management	GRI 103: Management Approach

4. Material Topic Assessment Results

The 2025 Materiality Matrix is shown below.

The material topic assessment comprehensively considers different stakeholders' level of concern on each issue, as well as their potential impact scope, and senior management discussions and evaluations of significance to the Company.

Finally, eleven 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 GRI 3-3 Management of material

topics GRI 2-23 Policy commitments GRI 2-24 Embedding policy commitments

Aspect	Environmental	Social	Governance
	Environmental Sustainability	Happy Workplace and Social Engagement	Corporate Governance
SDGs			
Development Vision	Continuously enhance employee awareness, establish policies, support government-led daily net-zero carbon initiatives, and 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, and achieve overall business objectives.	Unite professional game development teams, integrate partner resources, consistently implement our core values of “Integrity,” “Innovation,” and “Teamwork,” deeply understand and meet player and industry needs to drive economic growth.
Long-term Strategies	Continuously reduce electricity, water usage, waste, and greenhouse gas emissions, progressively achieving the 2050 net-zero target.	Recruit top technical talent, uphold sustainability principles with “Talent Development, Employee Priority and Social Engagement” as the core, and enhance welfare and retention-related policies.	Adapt to rapidly evolving gaming industry trends, continuously innovate games, expand ecosystem partnerships, collaborate with partners to deliver optimal business solutions.
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
	0.5% annual reduction in GHG emissions intensity per capita	100% health check compliance rate for employees within regulatory timeframe	Zero data breaches
	0.5% annual reduction in total electricity consumption compared to the previous year	Enhance employee welfare programs	Maintain corporate governance evaluation at 6%–20%
	0.5% annual reduction in per capita electricity consumption compared to the previous year		
Short-term Goals (2026)	0.5% annual GHG reduction	90% key talent retention rate	Profitable operations
	0.5% annual reduction in GHG emissions intensity per capita	100% health check compliance rate for employees within regulatory timeframe	Zero data breaches
	0.5% annual reduction in total electricity consumption compared to the previous year	Enhance employee welfare programs	Maintain corporate governance evaluation at 6%–20%
	0.5% annual reduction in per capita electricity consumption compared to the previous year		
2024	4.93% annual GHG reduction	93% key talent retention rate	Profitable operations
	5.69% annual reduction in GHG emissions intensity per capita	100% health check compliance rate for employees within regulatory timeframe	Zero data breaches
	0.92% reduction in total electricity consumption compared to the previous year	Enhanced welfare programs (added 2 travel days, 7.5HR workday)	Corporate governance evaluation at 6%–20%
	1.71% reduction in per capita electricity consumption compared to the previous year		
2025	2.48% annual increase in GHG emissions (Notes 1, 2)	90.3% key talent retention rate	Profitable operations
	1.276% annual reduction in GHG emissions intensity per capita (Note 1)	100% health check compliance rate for employees within regulatory timeframe	Zero data breaches
	2.7% increase in total electricity consumption compared to the previous year (Note 1)	Enhanced welfare programs (implemented 2 travel days, 7.5HR workday)	Corporate governance evaluation: top 5% among TPEx-listed companies
	1.068% reduction in per capita electricity consumption compared to the previous year (Note 1)		

Note 1: The increase in greenhouse gas emissions in 2025 is primarily due to higher electricity demand resulting from an increase in the number of employees. However, the reduction in GHG emissions intensity and per capita electricity consumption indicates continued improvement in energy efficiency. The above carbon emissions data has not yet included Scope 3.

Note 2: GHG emissions only compare (Scope 2) purchased electricity – indirect GHG emissions from imported energy sources.

3.4.2 Measures and Effectiveness of Remedying Negative Impacts GRI 2-25 Processes to remedy negative impacts

The Company consistently upholds integrity as our 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 and Concerns GRI 2-26 Mechanisms for seeking advice and raising concerns

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.

4 Corporate Governance

4.1 Economic Performance

GRI 201-1 Direct economic value generated and distributed GRI 201-3 Defined benefit plan obligations and other retirement plans
GRI 201-4 Financial assistance received from government

In terms of operating revenue and profitability, the Company's consolidated operating revenue for 2025 reached NT\$1,422,867 thousand, with a consolidated operating gross margin of 93% and a consolidated post-tax profit margin of 8%. Compared to 2024, consolidated operating revenue increased by 2.09%, operating gross profit decreased by 2.36%, operating profit decreased by 42.27%, and net profit after tax decreased by 60.90%.

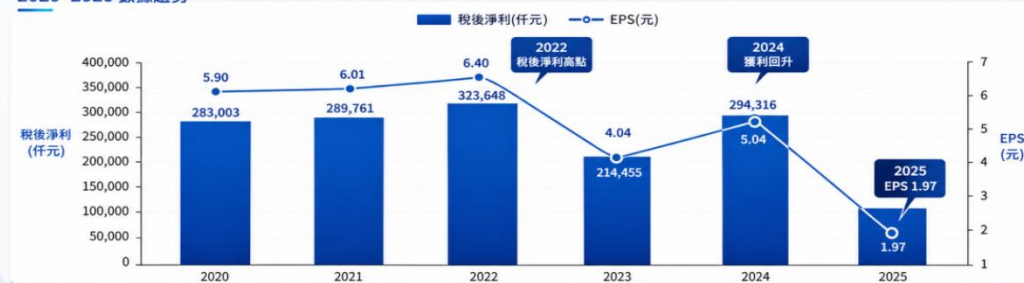
In 2025, the Company continued to enhance R&D quality and capabilities while maintaining strict cost control. In addition to the continued stable profitability of existing games such as "Let's Vegas," "The Legend of Three Kingdoms Online," "Wu Lin Tong Tong Hero Online," "Angel Love," "Shenzhou Online," "Heroes of the Three Kingdoms - Overlord's Industry," and "Heroes of the Three Kingdoms - M," the launch of new game projects in 2025 also brought solid returns.

- ✓ Enhancing Game Value - The multi-game matrix of the Three Kingdoms series, with cross-interaction between PC and mobile games, drove user re-engagement growth, while the "Classic Server" and "International Version" contributed to revenue growth.
- ✓ IP Crossover and Integrated Innovation - Shenzhou M launched in June 2025, driving revenue growth for Shenzhou Online.
- ✓ Global Publishing and Partnerships - The Traditional Chinese version of FINAL FANTASY XIV has performed steadily since its launch.

宇峻奧汀 USERJOY	台灣、香港及澳門營運 Taiwan, Hong Kong and Macau Operations	海外營運 Overseas Operations	IP 對外授權 IP Licensing
手機遊戲 Mobile Games	15	12	4
網頁遊戲 Web Games	1	1	1
PC線上遊戲 PC Online Games	7	5	—
PC單機遊戲 PC Standalone Games	17	17	—
VR遊戲 VR Games	1	1	—
小計 Subtotal	41	36	5

稅後淨利與 EPS

2020-2025 數據趨勢



	2020	2021	2022	2023	2024	2025
稅後淨利(千萬元)	283,003	289,761	323,648	214,455	294,316	115,073
EPS(元)	5.90	6.01	6.40	4.04	5.04	1.97



2022 稅後淨利高點
323,648 千萬元



2024 獲利回升
294,316 千萬元



2025 EPS
1.97 元

① 單位：稅後淨利為千萬元；EPS為元

The Company received no government financial assistance in 2025.

4.2 Taxation

GRI 207: Tax GRI 207-1 Tax approach GRI 207-2 Tax governance, control and risk management GRI 207-3 Stakeholder engagement and management of tax-related issues

The Company 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 reject profit-shifting through special structures or non-arm's length transactions.

1. Comply with all tax laws and legislative intent in all jurisdictions of operation.
2. Related-party transactions adhere to the arm's length principle and follow the internationally recognized transfer pricing guidelines published by the Organisation for Economic Co-operation and Development (OECD).
3. Do not use tax havens or engage in tax planning for the purpose of tax avoidance.
4. Do not transfer profits generated by the Company to low-tax-rate countries.
5. Ensure transparent financial reporting and tax disclosures in compliance with relevant regulations and standards.
6. Consider tax implications in all major company decisions.
7. Analyze the operational environment and employ management mechanisms to conduct tax risk assessments.
8. Evaluate relevant risks and adopt appropriate strategies when executing tax-related decisions.
9. Foster a mutually respectful relationship with tax authorities based on trust and information transparency.



誠信納稅
(Tax Compliance)



完善治理
(Tax Governance)



資訊公開
(Tax Transparency)



回饋社會
(Economic Contribution)

1. Tax Governance, Control and Risk Management

The highest authority for the Company'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, strengthen knowledge of tax regulations, and ensure full awareness of risks and global tax trends.

The Company 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, we follow internal control procedures to identify, assess, and manage tax risks arising from regulatory changes and business activities, ensuring appropriate measurement, management, and control of such risks.

2. Tax-Related Communication with Stakeholders GRI 207-3 Stakeholder engagement and management of tax-related issues

We actively engage with stakeholders through multiple channels and support international tax initiatives, demonstrating our commitment to tax reform and contributing to a fair and sound tax environment. In cases where the application of tax laws or regulations involves ambiguity, we proactively seek professional opinions from tax authorities to ensure tax compliance and transparency, thereby reducing tax risks and upholding the Company's reputation for integrity.

Income tax information for the past two fiscal years is as follows:		Unit: NT\$ thousand	
Year/ Item	2025	2024	Change
Pre-tax Income (A)	129,550	349,107	(219,557)
Income Tax Expense (B)	14,477	54,791	(40,314)
Effective Tax Rate (B/A)	11.17%	15.69%	-4.52%
Taxes Paid (C)	33,220	42,701	(9,481)
Cash Tax Rate (C/A)	25.64%	12.23%	13.41%

4.3 Ethical Management

4.3.1 Ethical Management Principles, Policies, and Code of Conduct

GRI 2-23 Policy commitments GRI 2-24 Embedding policy commitments GRI 2-25 Processes to remedy negative impacts GRI 2-26 Mechanisms for seeking advice and raising concerns
GRI 205-1 Operations assessed for risks related to corruption

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 the Company's website and in 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 all staff, have signed Integrity Declarations. Directors and senior executives regularly receive ethics-related training and awareness programs. To ensure the implementation of ethical management, the Company maintains effective accounting and internal control systems, with internal auditors conducting periodic reviews of compliance with the foregoing policies 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 the signing of “Ethical Management Agreements,” prohibiting the direct or indirect provision, promise, solicitation, or acceptance of any improper benefits, or any other unethical, illegal, or fiduciary duty-violating acts to gain or maintain advantages. In 2025, a cumulative total of 261 Ethical Management Agreements were signed.
3. To oversee implementation, the HR & Administration Department of the Management Division serves as the dedicated corporate ethics unit, reporting execution status to the Board regularly (at least once a year).
4. The Company conducts ethics-related risk assessments annually. In 2025, no significant risks related to violations of ethical management or corruption were identified.

4.3.2 Ethical Governance

1. Regular Ethical Management Training Programs:

New employees receive internal training on ethical management topics, while quarterly awareness sessions are conducted for existing employees and contractors to reinforce the implementation of ethical principles.

In 2025, 40 new employees completed 7 hours of training.

2. Whistleblowing System Operations:

Procedures follow the “Guidelines for Reporting Illegal, Unethical, or Non-Compliant Conduct” and the “Ethical Corporate Management Best Practice Principles.” Personnel handling reports are required to sign written declarations to maintain the confidentiality of whistleblower identities and report content, and commit to protecting whistleblowers from retaliation for reporting. The Remuneration Committee meets at least twice a year and may, within the scope of its authority, engage lawyers, accountants, or other experts for necessary audits or consultations. If violations of ethics-related policies are identified, disciplinary action will be taken against the individuals involved in accordance with relevant HR regulations.

3. 2025 Integrity Violation Reports:

The Ethical Management Team reports (at least once a year) to the Board on its ethical management policies, anti-unethical conduct programs, and oversight implementation status.

Number of Cases Reported	Total Complaints Received	Total Processed or Reviewed	Total Resolved
Internal Reports	0	0	0
External Reports	0	0	0
Total	0	0	0

No incidents related to bribery, corruption, money laundering, violation of the Company Act, insider trading, or other business ethics violations occurred in 2024–2025.

4.3.3 Anti-Competitive Behavior

GRI 206: Anti-competitive behavior GRI 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices

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 established a complete organizational structure for the Ethical Management Team 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 the Management Division serves as the dedicated corporate ethics unit, responsible for overseeing and promoting the implementation of ethical management policies and ensuring that all business activities comply with competition laws and ethical standards. This unit reports regularly (at least once a year) to the Board of Directors on implementation progress, ensuring effective execution of measures and continuous optimization of internal oversight mechanisms to mitigate any risks related to anti-competitive behavior.

4.4 Communication Channels and Grievance Mechanisms

The Company 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 are required to sign written declarations to maintain the confidentiality of whistleblower identities and report content, and commit to protecting whistleblowers from retaliation for reporting. The Remuneration Committee meets at least twice a year and may, within the scope of its authority, engage lawyers, accountants, or other experts for necessary audits or consultations.



4.5 Risk Management

4.5.1 Risk Management Mechanism GRI 2-27 Compliance with laws and regulations

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. A Risk Management Team is established under the Committee, with the Chief Sustainability Officer serving as convener. The Risk Management Team conducts comprehensive assessments of operational and emerging risks and regularly reports risk management implementation status to the Audit Committee and the Board of Directors
- (3) Risk Management Team: Composed of the highest-ranking executives from each department who serve as risk management members, ensuring that operational units properly implement risk management systems. Each department assigns personnel to serve as risk management officers, who work with relevant personnel from operational units to execute risk management procedures.
- (4) Execution Office: Appointed by the Convenor of the Risk Management Team to handle matters assigned by the Convenor, and to assist the Risk Management Team in establishing, promoting, maintaining, and reviewing risk management mechanisms.
- (5) Audit Division: An independent unit under the Board of Directors. Based on this policy, procedures, and various risk management systems, the Audit Division formulates annual audit plans, conducts independent reviews of the effectiveness of risk management activities, and provides improvement recommendations. Audit results are regularly reported to the Board of Directors to help ensure that key operational risks are properly managed and that internal control systems function effectively.

2. Risk Control Process: Ongoing daily monitoring



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 greater 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 investment projects	1. Monitor market risks arising from fluctuations in international interest rates and exchange rates on an irregular basis and make capital adjustments accordingly. 2. Regularly report investment reports and 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. Rapid changes in the industry market; game quality and 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 talent attrition. 3. New or amended regulations from regulatory 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 relevant industry issues; understand and meet customer needs, and hold regular cross-departmental management meetings or business meetings for reporting and discussion. 2. Provide employee benefits that exceed Labor Standards Act requirements. 3. Legal compliance: No regulatory penalty incidents have occurred. 4. Establish operational policies and directions in line with applicable laws.
Cybersecurity Risk	Technological changes (including information technology security), various software and hardware malicious threats, and responses to regulatory changes.	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, Fundamentals of Information Security Protection) with approximately 500+ participants. 2. Clearly define information security policies, continuously strengthen 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	Responses to climate change and updates to environmental regulations may result in increased costs or operational workload.	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.

4.6 Regulatory Compliance

Material Topic	GRI 2-27 Compliance with laws and regulations
Significance	Through mechanisms such as education and training, internal controls, audit oversight, and continuous improvement, ensure that all operational activities comply with relevant laws and corporate governance requirements, thereby reducing compliance risks, safeguarding the Company's interests, and upholding ethical management and sustainable development.
Policies/Commitments	Establish a comprehensive legal compliance management system and integrate legal compliance into daily operations and management processes to reduce compliance risks. Strengthen risk management and conduct ongoing compliance training, supported by internal controls, internal audits, and continuous improvement. Continuously monitor and adhere to relevant laws and regulations, including the “Consumer Protection Act,” “Protection of Children and Youths Welfare and Rights Act,” “Fair Trade Act,” “Game Software Rating Management Regulations,” and “Mandatory Provisions and Prohibitory Provisions of Standard Form Contracts to Be Included for Online Game Services.” Uphold ethical management / respect and protect personal data, intellectual property rights, and information security; comply with labor laws to protect employee rights and provide a safe and healthy work environment; and align with environmental protection and sustainable development regulations to fulfill corporate social responsibility.
Short-term Goals	Zero major legal violations in operations.
Medium- and Long-term Goals	Zero major legal violations in operations; establish a strong corporate compliance culture.
Annual Resources Invested	Audit personnel conduct regular annual audits to verify compliance execution across all operations and reduce internal control operational risks. Legal department personnel receive regular training and provide irregular compliance awareness briefings to colleagues. New hires are required to sign relevant confidentiality agreements in accordance with regulations.
Responsible Departments / Grievance Channels	Legal Department / Audit Division. Reporting and grievance mailbox: integrity@uj.com.tw
Evaluation Mechanism / Results	The Company regularly updates 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. “Corporate Ethical Management Implementation Status Report”: No complaints or reported cases. In 2025, the Company incurred no fines due to violations of corporate governance, improper benefits, the Fair Trade Act, or privacy infringements, nor were there any major legal disputes arising from consumer complaints. In 2025, no major non-compliance findings were identified by internal audit.

4.7 Information Security and Customer Privacy Protection

Material Topic	GRI 2-23~2-25, GRI 418-1 Information security and privacy
Significance and Impact	Information security and customer privacy protection are important issues in the Company's operational management. To reduce risks such as information system interruptions, unauthorized access, data breaches, or privacy infringements, we strengthen information security and customer data protection through institutional regulations, technical safeguards, and education and awareness programs, ensuring operational stability and sustainable development.
Commitments/Policies/Goals	The Company's information security and privacy protection policies cover all software and hardware equipment, with ensuring sustainable business operations as the guiding principle. The five core policies are as follows: 1. Establish information security and personal data protection management standards that comply with regulatory requirements. 2. Achieve a shared consensus of "Information Security and Privacy Protection is Everyone's Responsibility" through comprehensive employee education and awareness. 3. Protect the confidentiality, integrity, and availability of all the Company's sensitive information. 4. Provide a secure system development and maintenance operational environment. 5. Comply with personal data protection laws and regulations to ensure that the personal data of customers, employees, and partners is collected, processed, and used in full compliance with the law and subject to rigorous protection. To implement the above protections, we have established a Security Operations Center (SOC), enterprise threat protection systems, and network and endpoint detection and response systems to provide monitoring, early warning, and intrusion prevention, thereby comprehensively enhancing our ability to defend against external attacks and protect internal sensitive data. Additionally, for data involving personal privacy, we implement access control and data protection mechanisms to prevent any unauthorized privacy breach risks.
Responsibility/Resources	IT Division and all employees.
Action Plan	Through the collective efforts of all colleagues, we are committed to achieving the following six goals: 1. Protect the information of the Company's business activities from unauthorized access or modification, ensuring its accuracy and completeness. 2. Implement information security risk assessment mechanisms to enhance the effectiveness and timeliness of information security management. 3. Assess the need to establish backup architectures for critical information security facilities to ensure system availability. 4. Implement an internal information security audit system to ensure the effective implementation of information security management. 5. Implement information security management policies with regular reviews and continuous improvement. 6. Strengthen personal data privacy protection measures and enhance data access controls.
Effectiveness Evaluation	In 2025, the Company experienced no data theft incidents, system abnormalities caused by attacks, information security customer complaints, or related losses. These results demonstrate the effectiveness of our current information security management and customer privacy protection measures. We will continue to reduce information security risks and maintain operational stability through monitoring and early warning, intrusion prevention, data protection, and education and awareness programs.
Grievance Channels	Reporting and grievance mailbox: integrity@uj.com.tw

Information Security Management Organization



The Company established an “Information Security Committee” in 2023 to execute information security management planning, establish and maintain an information security management system, and oversee the formulation, implementation, risk management, and compliance audits of information security and data protection policies. The President serves as the Chairman of the Information Security Committee, and the Director of the IT Division serves as the Supervisor and Chief Information Security Officer.

The “Information Security Committee” holds regular meetings annually to review information security risks and corresponding protective measures and implementation guidelines, ensuring the ongoing applicability, appropriateness, and effectiveness of the Company's information security management system.

Information Security Management Measures and Resources Invested in Cybersecurity Management

Management Item	Operational Description
Information Product Security Management	1. Local and remote backup; critical systems such as ERP are burned to discs and stored in bank safety deposit boxes. 2. Maintenance and warranty agreements for important assets.
Personnel Management & Training	1. Continuously promote information security awareness among colleagues; participation is mandatory with sign-in and sign-out required. 2. Conduct irregular simulated social engineering attacks; those who are compromised are recorded and required to undergo
Physical Environment Security Management	1. Access control for server rooms. 2. Environmental monitoring of server rooms, such as temperature and humidity controls.
Computer System Security Management	1. Basic rules such as prohibiting external computers from connecting to the Company's network. 2. Next-generation firewalls, proactive protection, and deployment of intrusion detection systems.
System Access Security Management	1. Multi-factor authentication for critical systems, requiring not only account and password but also mobile verification codes. 2. Establish strict permission standards based on job roles. 3. Automatic email notifications of critical system operation logs to project personnel for mutual auditability.
Business Continuity Operations	Establish disaster recovery plans and conduct drills in accordance with the plans to enhance information resilience.

Implementation Status of Cybersecurity Management Resources

Internal Security Awareness	☒ Phishing traps	☒ Fraud email alerts	☒ AI software risks	☒ Company-wide employee training (online)
Cybersecurity Drills	☒ Backup system restoration drills			
Audit Activities	☒ Coordinated with accountants for cybersecurity compliance audits			
Cybersecurity Meetings	☒ Held 4 cybersecurity meetings ☒ Current status discussions / Risk assessments / SOP establishment			
Cybersecurity System Implementation	☒ Deployment of various information systems			
Education and Training & Course Participation	☒ CISO / Deputy CISO in-person courses	☒ Cybersecurity supervisors / Information security courses	☒ Security engineers / Information security courses	

Cybersecurity Incidents

Cybersecurity Indicator	Data Theft Incidents (e.g., private servers, member data)	System Attacks Causing Abnormalities	Cybersecurity-related Complaints	Losses & Impacts	Potential Effects & Countermeasures
2025 Incident Statistics	0	0	0	0	Regulatory Compliance, Information Security and Privacy Protection

Personal Data Protection Policy and Implementation

- (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,” with rigorous personal data security management and protection measures in place. 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. We faithfully comply with the Company's “Privacy Protection Policy” and are committed to safeguarding the security and privacy rights of customer data. The “Privacy Protection Policy” is established in accordance with the “Personal Data Protection Act.” Please visit the Company's website under [Corporate Governance > Internal Regulations > Other Important Policies] to access the “Personal Data Protection Policy and Management Measures.”
- (2) 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.

4.8 Participation in Associations and Organizations GRI 2-28 Membership in Associations

We deeply recognize that with the rapid development of online games, the gaming industry should take on greater social responsibility and influence. The Company actively participates in important domestic industry-related organizations and has co-founded the Taiwan Game Industry Promotion Association (TGIPA) with local game companies. TGIPA is a national-level organization dedicated solely to the gaming industry in Taiwan. It has long served as a bridge for communication between the industry, regulatory authorities, academia, and all sectors of 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	TAIWAN GAME INDUSTRY PROMOTION ASSOCIATION (TGIPA)	Gaming Industry Development Organization	 TGIPA 台灣遊戲產業振興會
2	TAIPEI COMPUTER ASSOCIATION (TCA)	Information Industry Development Organization	 台北市電腦公會 TAIPEI COMPUTER ASSOCIATION
3	NEW TAIPEI COMPUTER ASSOCIATION (NTCA)	Information Industry Development Organization	 新北市電腦商業同業公會 New Taipei City Computer Association
4.	New Taipei City Federation of ACGE https://www.acgetw.com/	A (Anime) C (Comics) G (Games) E (ESports) Industry Development Organization	 新北市電競產業總會 Anime · Comics · Games · Esports

4.9 Product and Service Management GRI 416-1~2, GRI 417-1~3

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 and disclaimers. Our goal is to provide transparent information, clear product content 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 2025, 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.

Service Management

Based on our core value of “From Gamers, For Gamers,” the Company places special emphasis on customer service satisfaction. 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 feedback, 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.

4.10 Supply Chain Management GRI 2-6 Activities, value chain and other business relationships GRI 204-1, GRI 308-1, 308-2, 414-1, 414-2

Material Topic	Supply Chain Management GRI 2-23-2-25 GRI204
Significance and Impact	Suppliers in terms of environmental protection, labor rights, and business ethics.
Commitments/Policies/Goals	The Company has established the “Supplier Management Regulations” to implement sustainability requirements into daily supply chain management through supplier selection, audit guidance, performance evaluation, and training based on cooperation. The Company has established the “Supplier Sustainable Development Management Guidelines” to promote environmental protection, occupational safety and health, and labor human rights, and to implement sustainable supply chain management, providing reference for responsible units when conducting procurement activities regarding supplier sustainable development management. Suppliers shall use raw materials and related resources in a manner that prioritizes the protection of natural resources, giving preference to recycled or reusable materials where product quality requirements are met, to reduce negative environmental impacts and avoid the use of environmentally hazardous substances. With business partners, based on the principles of upholding human dignity and fundamental human rights, and with environmental sustainability as a corporate goal, we intend to sign commitments on human rights and environmental sustainability clauses. Please visit the Company's website > Corporate Governance > Internal Regulations > Environmental Management Regulations > Human Rights and Environmental Sustainability Commitment Letter.
Responsibility/Resources	Responsible Unit: Management Division. Resource Requirements: External third-party audits (as needed).
Action Plan	1. Establish a “List of Qualified Suppliers,” integrating supplier basic information forms, evaluation score records, signed documents, violation records, etc., as the basis for risk management. 2. Have suppliers sign the “Ethical and Fairness Agreement.” 3. Monitor the supply chain regarding occupational safety and health risks, labor human rights conditions, and environmental sustainability; provide proactive assistance when necessary. Advocate for the use of green energy and promote energy conservation and carbon reduction to reduce environmental impact. 4. Comply with intellectual property rights (including patent rights, trademark rights, portrait rights, and privacy rights), and refrain from infringing upon the rights of others or violating laws and regulations. 5. Conduct annual supplier evaluations, establishing scorecards covering quality, price, delivery time, service, occupational safety, environmental sustainability, human rights, etc. GRI 308-2: In 2025, 0 suppliers were identified as having negative environmental impacts.
Effectiveness Evaluation	2025 supplier evaluation coverage rate: 100%.
Grievance Channels	Reporting and Grievance Mailbox: integrity@uj.com.tw

Management Approach GRI 308-1				
Disclosure Item	Use of Environmental Criteria to Screen Suppliers GRI 308-1			
Statistical Data	2025	Number of suppliers screened using environmental criteria	Number of new suppliers	Screening ratio
		0	0	0%
	2024	Number of suppliers screened using environmental criteria	Number of new suppliers	Screening ratio
		0	0	0%
	2023	Number of suppliers screened using environmental criteria	Number of new suppliers	Screening ratio
		0	0	0%
Explanation	Due to the nature of the cultural and creative industry, the Company engages in very limited collaboration with suppliers involving physical product formats. We ensure compliance with legal requirements in environmental protection, safety, and hygiene. Supplier cooperation requirements are specified in supplier profiles and purchase orders, and suppliers are required to sign the “Ethical and Fairness Agreement.”			

Supply Chain Management Implementation Status

The Company conducts annual supplier evaluations (including sustainability and environmental criteria) on a regular basis. The data is as follows

Year / Score	Below 60 points	70-79 points	80-89 points	90-100 points	Total Cases	112-114年度評分分布 各年度評分區間件數分布情形
2023	1	16	436	489	942	
2024	4	6	268	606	884	
2025	6	47	466	692	1211	

Ethical Management and Compliance Agreements Signed with Supplier Partners

Year	2023	2024	2025
Number of Agreements Signed	206	44	124

Customers and Supplier Partners

Year	2025
Number of Confidentiality Agreements Signed	85

Confidentiality Agreements on Information Security and Privacy Protection Signed with

5 Social

5.1 Talent and Human Capital Development

5.1.1 Human Rights Commitment

GRI 2-23 Policy commitments, GRI 2-24 Embedding policy commitments, GRI 408-1, 409-1, 411-1 Child labor, forced labor, indigenous peoples

1. Human Rights Policy

The Company supports 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 Company 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 the Company and its affiliated enterprises, continuously improving working conditions and employee welfare for all staff. After assessment, our operational sites and suppliers are not located in high-risk areas with potential risks of child labor, forced labor, or infringement of indigenous rights.

Category	Policy Topic	Description
Diversity and Inclusion	Equality and Non-Discrimination	No discrimination against employees or job applicants based on race, gender, age, religion, nationality, disability, sexual orientation, or other factors, ensuring fairness and respect.
Diversity and Inclusion	Respect for Diversity and Inclusion	Respect diverse perspectives and cultural differences, promote inclusiveness and mutual understanding, and foster a friendly and positive workplace culture.
Workplace Safety	Safe and Healthy Work Environment	Provide a safe and healthy work environment with necessary protective measures, prevent occupational hazards, and continuously protect employees' physical and mental health.
Labor Rights	Prohibition of Forced Labor	Strictly prohibit any form of forced labor, debt bondage, human trafficking, or other inhumane treatment.
Compensation and Working Hours	Fair Compensation and Working Hours	Provide competitive compensation and benefits, and implement working hour management to maintain work-life balance for employees.
Communication and Grievance	Grievance and Communication Mechanisms	Establish open and confidential grievance and communication channels, protect the rights of complainants, and ensure no adverse treatment as a result of filing a complaint.

We are committed to eliminating discrimination and unequal treatment, protecting the basic human rights of every employee and stakeholder, and integrating human rights principles into our operations and value chain — including internal operations, suppliers, contractors, business partners, communities, and customers.



2. 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, and fire safety education, and takes necessary preventive measures to prevent 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 and Mental Health and Work-Life Balance	1.5-hour lunch break; provide employee lounges and various sports equipment.
3. Prohibition of Forced Labor and Compliance with Labor Laws	Implement leave policies; encourage outdoor activities to promote work-life balance.
4. Conducting Human Rights Protection Training for Employees	500+ participants trained in 2025; we will continue to focus on human rights protection issues.

3. 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 the “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 in 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.

4. Grievance Mechanism GRI 406-1

The Company has established open grievance 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 and job applicants with a work 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. In 2025, there were 0 discrimination incidents. If any discrimination incident occurs, the Company will conduct an internal investigation and take appropriate improvement measures and disciplinary actions based on the investigation results.

5. 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 and Equality	Clearly defined human rights policies strictly prohibit all forms of discrimination.	Hiring of persons with disabilities meets 100% of statutory requirements. 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 and 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 and Health	Establish "Occupational Safety and Health Regulations." Conduct regular safety inspections to prevent accidents and enhance disaster response capabilities.	Provide comprehensive occupational safety training for employees and contractors. Offer senior professional psychological counseling mentors and professional nurses to perform employee medical care.	Provide a safe and standards-compliant work environment.
Prevention of Sexual Harassment and Stalking	Establish reporting channels through the "Sexual Harassment and Stalking Prevention Measures, Complaint and Disciplinary Procedures" and the "Workplace Unlawful Infringement Prevention Management Measures."	Cases handled strictly in accordance with established procedures.	Foster a safe and friendly workplace environment.

5.1.2 Workforce Composition

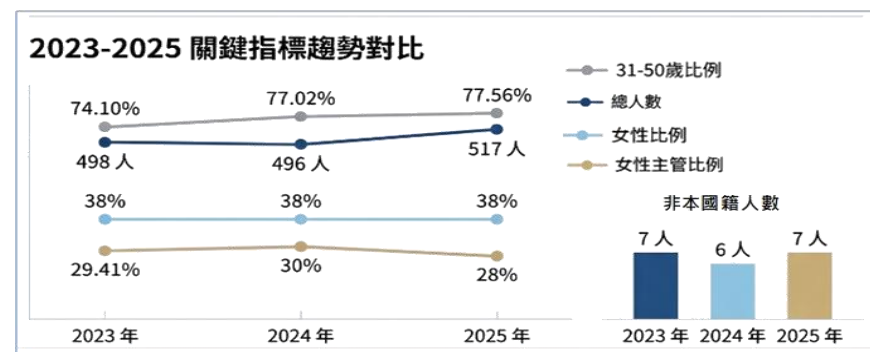
5.1.2.1 Employee Workforce Structure GRI 2-7 Employees: total number and breakdown by gender and region GRI 2-8 Non-employee workers

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 two core driving forces, while also 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.

1. Workforce Profile:

Year	2025		2024		2023	
Category	Number	% of Total	Number	% of Total	Number	% of Total
Male	320	62%	310	63%	312	63%
Female	197	38%	186	38%	186	38%
30 and under	89	17.21%	71	14.31%	87	17.47%
31-50	401	77.56%	382	77.02%	369	74.1%
51 and above	97	5.22%	43	8.67%	15	3.01%
Local (Taiwan)	510	98.65%	490	98.79%	491	98.59%
Non-Local	7	1.35%	6	1.21%	7	1.41%
Employees with Disabilities	4	0.77%	4	0.81%	4	0.80%

In 2025, the Company's workforce size remained stable with a slight increase, totaling 517 employees. Approximately 77.56% of employees (male and female combined) fell within the 31-50 age range. In 2025, female employees accounted for approximately 38% of the total workforce, with 7 employees from different nationalities and 4 employees with disabilities. Compared to 2024, there were no significant fluctuations in workforce size or composition.



We treat all employees equally in promotions and appointments. Female managers account for approximately 28%, while male managers account for 72%.

Year		2025		2024		2023	
Gender	Level	Managerial	Non-Managerial	Managerial	Non-Managerial	Managerial	Non-Managerial
Female	Number	15	182	15	168	15	169
	Percentage	28%	39%	30%	38.57%	29.41%	37.80%
Male	Number	38	282	37	276	36	278
	Percentage	72%	61%	74%	61.16%	70.59%	62.19%
Total	Number	53	464	52	444	51	447
	Percentage	10.25%	89.75%	10.48%	89.52%	10.24%	89.75%

5.1.2.2 Non-Employee Workforce Structure GRI 401-1

To ensure talent stability and continuously improve employee satisfaction, we monitor employee retention and turnover.

Past Three Years' Report: The turnover rate increased by 3.29% compared to the previous year. The number and percentage of turnover employees were primarily due to failure to meet performance standards within three months, as well as voluntary and involuntary resignations.

Employees (including interns)	Gender		Total	Age			Total	Total Employees
	Female	Male		30 and under	31~50	51and above		
2025	36	48	84	39	44	1	84	517
2024	17	31	48	24	24	0	48	496
2023	21	33	54	30	24	0	54	498
New Hire Rate								
2025	6.96%	9.28%	16.25%	7.54%	8.51%	0.19%	16.25%	-
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%	-

Employees (including interns)	Gender		Total	Age			Total	Total Employees
	Female	Male		30 and under	31~50	51and above		
2025	25	41	66	22	43	1	66	517
2024	15	32	47	22	25	0	47	496
2023	20	29	49	22	27	0	49	498
Turnover Rate								
2025	4.84%	7.93%	12.77%	4.26%	8.32%	0.19%	12.77%	-
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%	-

5.1.3 Employee Diversity, Inclusion and Equality

GRI 405-1 Diversity of governance bodies and employees: gender, age group, and Other diversity indicators GRI 401-1, 406-1

We are committed to building a diverse workplace:

- (1) **Respect and 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 and 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 and Diversity:** We foster an inclusive and 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 environmental cleaners for office cleanliness. We guarantee equal employment opportunities and benefits for employees with disabilities equivalent to those of regular full-time staff.

To ensure that the Company's compensation and benefits policies comply with relevant regulations and fully protect employee rights, we provide competitive compensation and benefits packages. Additionally, we benchmark against industry peers and market conditions to offer bonuses and allowances, ensuring that employees can maintain financial stability and focus on their professional development and outstanding performance.

Employee Headcount by Job Level and Gender

Year		2025		2024		2023	
Job Level		Managerial	Non-Managerial	Managerial	Non-Managerial	Managerial	Non-Managerial
Female	Number	15	182	15	168	15	169
	Percentage	28%	39%	30%	38.57%	29.41%	37.80%
Male	Number	38	282	37	276	36	278
	Percentage	72%	61%	74%	61.16%	70.59%	62.19%
Total	Number	53	464	52	444	51	447
	Percentage	10.25%	89.75%	10.48%	89.52%	10.24%	89.75%

2023–2025 Salary Information for Full-Time Non-Managerial Employees

Item	2025	2024	2023
Average Salary of Non-Managerial Employees (NT\$ thousand)	966	912	909
Median Salary of Non-Managerial Employees	846	798	798

GRI 202-1 Ratio of Entry-Level Salary to Local Minimum Wage (2025) in Taiwan and Japan

Gender / Country	Taiwan	Japan
Male	1.18	1.50
Female	1.15	1.64

Note 1: The above amounts include all fixed compensation, excluding non-fixed compensation such as overtime pay, bonuses, and allowances.

Note 2: Minimum wage ratio = Individual's minimum wage salary / Government-published minimum wage (based on a single month for comparison).

5.1.4 Employee Rights and Benefits GGRI 401-2 Benefits provided to full-time employees GRI 401-3 Compensation system

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, bonuses, profit-sharing, and benefits. 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:

Comprehensive Benefits Sustainable and Happy Workplace

We are committed to creating a friendly, healthy, and balanced work environment, caring for every employee and their families, and working together to build a sustainable future.



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 and Compensation

Year-end bonus, Three 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, injury and illness, emergency relief, etc. We provide subsidies according to circumstances. Ergonomic chair subsidy.



Health and Wellness

To protect employee rights and promote health, this year's health check-ups allow free biennial testing. Health lectures and mental and 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 employee 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 receive 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 GRI405-2

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 2025, 14 male employees and 6 female employees were eligible for parental leave, with 2 female employees applying for parental leave.

3. Parental Leave Reinstatement and Retention Status:

Year	2025			2024		
	Male	Female	Total	Male	Female	Total
Number of employees eligible for parental leave without pay in current year	14	6	20	13	8	21
Number of employees who applied for parental leave without pay in current year	0	2	2	1	2	3
Number of employees originally scheduled to return from parental leave (A)	1	3	4	0	1	1
Number of employees who returned as scheduled from parental leave (B)	0	3	3	0	1	1
Return rate (B/A)	0%	100%	75%	100%	100%	100%
Number of employees who returned from parental leave in the previous year (C)	0	1	1	0	0	0
Number of retained employees working over 12 months after reinstatement (D)	0	0	1	0	0	0
Retention rate (D/C)	0%	100%	100%	0%	0%	0%

※ Information restatement: Data for 2024 was incorrectly reported and has been corrected in this year's report.

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 without interruption.
- (3) In accordance with the Labor Standards Act and the Labor Pension Act, the Company has established employee retirement policies and procedures. Under the Labor Standards Act, the Company contributes 2% of the total monthly salary of employees covered under the old pension system to the pension reserve account, and before the end of each year, estimates whether the pension reserve balance is sufficient to cover retirement benefits for employees eligible for retirement in the following year.
- (4) Since July 2005, when the government implemented the new labor pension system, the Company has contributed 6% of employee wages to individual accounts at the Bureau of Labor Insurance on a monthly basis in accordance with the law. Employees may voluntarily contribute an additional 0%–6% of their monthly wages to their pension accounts. As of the end of February 2026, the number of employees who voluntarily contributed to their pension accounts was 83, representing 16.37% of all employees covered under the new system.

5.1.5 Collective Bargaining Agreement GRI2-30 Collective bargaining agreements

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 an annual satisfaction survey. 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 GRI 404-3 GRI 404-1~2

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:

Year/Item	2023	2024	2025
Training Participants	104	44	72
Training Expenses	N\$\$ 750,196	NT\$ 190,213	NT\$ 494,307

- (1) 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.
- (2) 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.
- (3) 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 2025, 2 new employee training sessions were conducted with 40 participants totaling 16 training hours.
- (4) Management continuing education training courses: A 2-day external management training course is held biennially. In 2025, a 2-day training course was conducted with 27 participants, totaling 16 hours.
- (5) Professional staff training courses: Specialized functional development courses including audit, finance, art design, legal, programming, IT, marketing, and other professional training for staff.

Year	2023			2024			2025		
Item	Participants	Hours	Expenses	Participants	Hours	Expenses	Participants	Hours	Expenses
Professional Courses: Programming, Art Design, Marketing, IT, Management	53	849	661,918	24	229	108,740	42	577	394,513
Professional Courses: Finance, Audit, Legal	22	136	53,500	15	98	74,900	7	86	35,700
AI Software Subsidies	8		7,418	5	-	6,573	23	-	64,094
Total	104	985	NT\$ 750,196	44	369	NT\$ 190,213	72	663	NT\$ 494,307

Average Training Hours for Managerial and Non-Managerial Employees (2025):

Average training hours per employee per year in 2025			
Number of Employee	Managerial	Non-Managerial	Total
Female	45	250	295
Male	56	312	368
Total	101	562	663

5.2 Occupational Safety and Health

5.2.1 Occupational Safety and Health Policy GRI 403-1~8

1. Workplace Diversity and Safety

Our goal is to comprehensively protect employee rights and well-being, and to provide a safe, standards-compliant, and friendly workplace environment where every employee can focus on their work with peace of mind.

The Company promotes workplace diversity and safety through the following measures:

- ✓ Establish fair, just, and transparent recruitment and promotion systems.
- ✓ Provide equal education, training, and career development opportunities.
- ✓ Promote gender equality and a culture of diversity and inclusion.
- ✓ Establish grievance and reporting mechanisms to prevent workplace bullying, discrimination, and sexual harassment.
- ✓ Conduct regular occupational safety and health education and training.
- ✓ Implement workplace safety inspections and risk assessments.
- ✓ Promote health and wellness activities and employee health management.
- ✓ Regularly review occupational incidents and improvement measures to continuously enhance safety performance.

2. Occupational Safety and Health Training Program

- ✓ Establish the “Occupational Safety and Health Regulations,” 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.
- ✓ Additionally, as the Company's business primarily involves online game development in a pure office environment without manufacturing facilities, the work environment is relatively safe and straightforward. All offices are equipped with fire extinguishers, and employees are regularly arranged to participate in fire safety training, as well as fire risk identification sessions and fire safety seminars to maintain safety standards. Furthermore, the Company employs cleaning personnel responsible for office cleanliness, with regular disinfection to maintain environmental hygiene.



3. Implementation of a Safe, Healthy, and Friendly Work Environment

Item	Action	Implementation Status			
Workplace Safety and Risk Assessment	Environmental Inspections	1. Conduct monthly safety inspections and risk assessments to ensure workplace safety and employee health. Inspections cover office equipment, electrical equipment, air conditioning comfort, workplace cleanliness and tidiness, as well as office environment risk assessments including the configuration of workstations. Based on the assessment results, appropriate and necessary measures are taken to reduce any potential safety risks.			
		2. Security management: A Security Management Department has been established to monitor the work environment 24 hours a day, providing a safe and secure workplace. Regular floor patrols are conducted to inspect blind spots in surveillance camera coverage. An employee access control system is in place, with access permissions configured by company, floor, and department.			
	Fire Safety Seminars	Employees receive training on workplace safety, including company environment introduction, fire risk identification, fire safety education and training, emergency evacuation, earthquake response, basic first aid knowledge, AED usage instruction, and electrical and appliance safety.			
		Year	Course Title	Hours	Participants
		2023	Fire Safety Seminar	8	38
Occupational Health Protection	Occupational Injury Prevention	2024	Fire Safety Seminar	8	36
		2024	Fire Safety Seminar	8	37
		Provide knowledge on hazards caused by prolonged poor posture at work, along with necessary protective measures:			
		1. Provide employee subsidies for purchasing ergonomic chairs to address posture-related issues.			
		2. Offer massage services to alleviate employee muscle pain and discomfort.			
		3. Conduct health promotion seminars based on workplace characteristics to enhance employee health awareness.			

Item	Action	Implementation Status					
Healthy and Friendly Environment	Employee Care	1. Employ professional nurses to provide employee medical care (including general health checks, medical consultations, basic treatment, and emergency care). 2. Employ senior professional psychological counseling mentors to provide employee counseling services. 3. Conduct health promotion seminars based on workplace characteristics, health check abnormality statistics, and major health issues in the social environment, to enhance employee health awareness. 4. Annually select a professional health check center, design various health check options, and provide one day of paid leave so employees can enjoy a suitable and comfortable health check service. Physician consultations are available after the check to help employees better understand their health data. In 2025, employee health check participation exceeded 77.5%, with overall satisfaction exceeding 93%. 5. Provide Labor Insurance, National Health Insurance, group insurance, and public liability insurance. Travel accident insurance is provided for business trips, offering additional personal and health protection.					
		Employee Care Statistics	1. General Health Checks	2. Medical Consultations	3. Basic Treatment	4. Emergency Care	5. Counseling
		2025	28 cases	148 cases	42 cases	0 cases	108 cases
	Building a Safe and Friendly Workplace Environment	The Company has established the “Sexual Harassment and Stalking Prevention Measures, Complaint and Disciplinary Procedures” to prevent workplace sexual harassment, and the “Workplace Unlawful Infringement Prevention Management Measures” to prevent workplace violence, with reference to the “Workplace Bullying Prevention Guidelines.” Clear procedures have been established for each, creating a healthy and friendly workplace environment and protecting employee physical and mental health.					

5.2.2 Occupational Injuries GRI 403-9~10

In 2025, the Company's total working hours were 1,845 hours, with 0 occupational injury incidents.

As the Company's business primarily involves online game development in a pure office environment without manufacturing facilities, the work environment is relatively safe and straightforward. 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

Upholding the corporate philosophy of “giving back to society,” we have long been actively participating in various charitable activities, delivering warmth and care through concrete actions. By establishing community partnerships to practice social engagement, the Company simultaneously leverages its corporate influence to collaborate with regulatory authorities on in-game anti-fraud and anti-drug awareness campaigns, contributing to society and uniting social forces through tangible returns to the community.

Investment and Support Services for Infrastructure GRI 203

Practicing sustainability – the power to change society, including monetary donations, material donations, sponsorship of blood drive supplies, and financial support for the First Social Welfare Foundation's Christmas charity sale event.

Local Community and Vulnerable Group Care GRI 413-1 GRI 413-2

The Company maintains ongoing in-depth exchanges with local communities and conducts impact assessments for all operational sites to ensure that overall operations comply with environmental standards and respond to the needs and expectations of local communities. Community members may raise concerns through grievance channels, and the Company will respond and address them promptly to protect the rights of all parties and strengthen collaborative ties with the community.

As the Company is engaged in game research, development, and operations, its direct environmental impact on local communities is relatively limited.

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 2025 achievements are as follows:

- ✓Sponsored the “Christmas Charity Second-Hand Bazaar” event organized by the New Taipei City Zhonghe Development Center, affiliated with the First Social Welfare Foundation, held on December 15 in the park. Actual participation exceeded 1,000 people.
- ✓Supported the park's blood donation drive by providing sponsored incentives for donors and granting employees paid leave to encourage participation.
- ✓Continued participation in the “Taiwan Fund for Children and Families” domestic child sponsorship program, supporting 3 children in 2025. Cumulative donations to date exceed NT\$1,234,000.
- ✓Donated a total of NT\$90,000 to four organizations: First Social Welfare Foundation, Syin-Lu Social Welfare Foundation, Mennonite Social Welfare Charity Foundation, and Eden Social Welfare Foundation.
- ✓Donated NT\$30,000 to Lanyu Elementary School in Lanyu Township, Taitung County, for the purchase of books.
- ✓In partnership with the Taiwan Fund for Children and Families and the Child Welfare League Foundation, launched a 5-year NT\$1,000,000 donation campaign (2025–2029) for youth and underprivileged families.
- ✓Established a permanent in-game electronic invoice donation channel for the “Genesis Social Welfare Foundation.” In 2025, 183,850 invoices were donated through this channel.



5.4 Cultural Investment and Other Green Actions

1. Active Participation in Industry-Related Social Issues

- (1) Compliance with the game rating system, the Protection of Children and Youths Welfare and Rights Act, self-regulatory probability verification, and other regulatory frameworks.
- (2) Collaboration with the Taiwan Game Industry Promotion Association (TGIPA) to actively participate in industry self-regulation and continuously foster a friendly gaming environment.
- (3) In response to Taiwan's rapidly aging population, we acknowledge and invest 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” (SDGs) as well as the Taipei Exchange's “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. We hope 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) In 2024–2025, invested in sponsorship collaborations for domestic films Unexpected Courage, Weekend in Taipei, and Pili Fantasy: The Final Chapter through venue screenings or 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 2025 GamesCon Taiwan International Gaming & E-sports Expo, sponsored activities, cash prizes, and awards. Cumulative investments including event manpower, promotions, and sponsorships totaled over NT\$18 million.

- (3) In 2025, to promote the traditional glove puppetry culture, launched an animation film production project with an investment exceeding approximately NT\$70 million.
- (4) To advance the development of Taiwan's 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.

Related Information and 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 the 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, Asia Eastern, 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	Number of Students	Internship Period
Intern	Deming University of Science and Technology	1	February~June 2025
Intern	Chung Hua University	1	February~June 2024
Intern	Lunghwa University of Science and Technology	1	July 2022 ~ June 2023

(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, we arrange corporate visits for students 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, Tunghua University, Institute for Information Industry/Hwa Hsia University of Technology, Republic Polytechnic (Singapore), and New Taipei City Employment Service Center.

5.5 Charity and Social Activity Records

Employees participated in beach cleanup activities to protect the ocean



Second-hand charity auction



Anti-fraud awareness campaign in collaboration with New Taipei City Government



Visit from Workforce Development Agency



Campus visit from Taipei City University of Science and Technology



Visit from New Taipei City Employment Service Center



Upholding the philosophy of “taking from society and giving back to society,” the Company continuously invests in various charitable activities, combining corporate resources and employee efforts to focus on sustainability issues such as education, vulnerable group care, environmental protection, cultural promotion, and community development. Through concrete actions, we give back to society, leverage our positive corporate influence, and work hand in hand with stakeholders to create shared value and fulfill our commitment to sustainable development.

6 Environmental

The Company promotes a sustainable development governance framework by establishing a dedicated Sustainability Office, 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 GRI305-6, 305-7

The impacts of extreme weather events caused by global climate change can no longer be ignored, as they have profound effects on the natural environment and human society. The Company strengthens its identification of and response to climate-related risks and opportunities.

The following table provides information on the governance, strategy, risk management, metrics, and targets related to climate-related risks and opportunities: GRI 201-2

Governance	1. Board of Directors: The highest governing body for climate governance is the Board of Directors, responsible for promoting and deciding the Company's climate-related strategic direction, proposing Group-level concrete strategies for key climate risks, and maintaining the Company's sustainable operations. 2. Sustainable Development Committee: The Chairman serves as convener, with two independent directors as members. Its responsibilities include the review and approval of corporate sustainable development policy directions and implementation plans, as well as the tracking and recommendation of sustainable development implementation status and outcomes. The sub-committees of the Sustainable Development Committee regularly report implementation status and results to the Board of Directors. 3. ESG Office: Annual sustainability action results are integrated through communication and coordination between the ESG Office and various departments, and are regularly reported to the Sustainable Development Committee, with annual reports submitted to the Board of Directors.
Strategy	1. Define target management timelines, identifying climate-related risks and opportunities for the short term (0–3 years), medium term (3–5 years), and long term (5+ years). 2. Assess the potential impact of climate risk factors on the Company's strategy, operations, and financial planning.
Risk Management	1. The ESG Office and various departments identify climate change risks and opportunities in accordance with the TCFD framework. 2. Incorporate climate change issues into the Company's risk management framework. Based on the results of climate risk identification, formulate response strategies and key development plans.
Metrics and Targets	Greenhouse gas emissions and related risks, management targets, and associated performance serve as the quantitative foundation for establishing climate risk management. For greenhouse gas emissions data (Scope 1, Scope 2, and Scope 3), please refer to Section 6 Environmental, pages 59–76. Disclosure of corresponding reduction targets, including other climate-related management targets, promotion strategies, and specific action plans. For 2025 climate and environmental management actions, please refer to Section 6 Environmental, pages 59–76.

Climate Change Risks, Opportunities, and Response Measures GRI 201-2

As a company in the gaming industry (cultural and creative industry), we anticipate that climate-related risks will not have a significant financial impact on the Company's operations. However, we have conducted a risk assessment and formulated response strategies for climate-related issues and opportunities, as outlined below:

Opportunity/Risk	Transition Risk	Transition Risk	Climate Opportunity
Climate-Related Impact Description	Rising energy costs	Sustainability management and communication costs, labor costs	Green supply chain - aligning with sustainable low-carbon strategies
Strategy and Actions	1. Adjust on-premise data center configurations. 2. Phase out non-essential servers and adopt cloud services. 3. Partner with suppliers committed to sustainability to improve energy efficiency and enhance operational resilience.	1. The Company continues to conduct greenhouse gas inventory and verification, prepare sustainability reports, and establish relevant internal policies. 2. Strengthen employee sustainability knowledge through external consulting and internal/external training. 3. Enhance the quality and transparency of communication with stakeholders.	1. Establish long-term partnership agreements with cloud service providers committed to sustainability. 2. Strengthen green supply chain partnerships to enhance operational resilience against climate change impacts.
Financial Impact	1. Increased cloud service costs, rising operational expenses. 2. Reduced maintenance costs.	1. Rising operational costs: increased internal/external training expenses, consulting and verification fees. 2. Positive revenue growth: compliance with sustainability regulations reduces future operational costs; enhanced stakeholder communication improves corporate trust and brand value, contributing to revenue growth.	1. Rising operational costs: increased cloud service costs. 2. Rising operational costs: increased consulting and verification fees. 3. Enhanced operational resilience: reduced losses from climate-induced operational disruptions. 4. Enhanced corporate sustainability image, contributing to revenue growth. 5. Regulatory compliance, reducing future operational costs.

The following is an assessment and analysis of potential impacts across three time horizons:

Identified Risks and Opportunities	Impact Assessment	Response Measures
Short-term (Physical Risks) - Within 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 gradually phase out existing facilities. 2. Continuously evaluate the latest technology trends to optimize energy efficiency.
Long-term (Transition Risks) - 5+ years	The 2050 net-zero transition target may bring decarbonization pressure 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 international and domestic trends and respond in a timely manner.	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 established the Sustainable Development Committee on February 20, 2024, and regularly reports to the Board of Directors. The President was appointed to form a Sustainable Development Team 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 (short, medium, and long term).	As a company in the cultural and creative industry, we conduct 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 potential impacts and analyze them as follows:				
	Item		Period	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 data center 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: We have established a comprehensive disaster recovery drill plan and conduct regular disaster recovery exercises for all business systems. 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.
			Medium- 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 data center cooling systems with green equipment. Continuously review upgrade plans to align with the latest trends and ensure energy efficiency.
		Transition Risk	Medium- 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 costs.	Continue implementing greenhouse gas reduction measures and cultivate sustainability management talent.
Opportunity		Medium- 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 transition 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, describe the scenarios, parameters, assumptions, analysis factors, and major financial impacts used.	Extreme weather events cause power outages. Assuming a worldwide blackout or unstable power supply leading to data center power failure. Data center operational disruptions and reduced equipment stability would result in operational losses, increased maintenance costs, reduced revenue from server downtime and game service interruptions.
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, state the basis for setting the price.	As of the date of publication of this annual report, we have assessed that 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. The reference is the Ministry of Environment’s carbon fee rate (general rate NT\$300/metric ton). While we follow these standards, no calculation is currently required as it is not applicable. We will regularly review and adjust the carbon pricing mechanism as needed.
8. If climate-related targets have been set, describe the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year. If carbon offsets or renewable energy certificates (RECs) are used to achieve relevant targets, specify the source and quantity of carbon credits or RECs.	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 and 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, reduction targets, strategy, and concrete action plan.	1. The report content has been reviewed and approved by the Sustainable Development Committee and the Board of Directors, and the disclosed content follows GRI Standards and relevant sustainability reporting standards. 2. This report has not yet undergone independent third-party assurance. 3. For greenhouse gas inventory, reduction targets, strategy, and concrete action plans, please refer to the Sustainability Report, pages 23, 61–70, and the Annual Report, pages 50–52.

6.2 Greenhouse Gas Management

1. Greenhouse Gas Reduction Management Policy

(1) Industry Characteristics and Carbon Reduction Commitments

Category	Content
Industry Characteristics and Carbon Reduction Commitments	As a company in the 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 the Cultural and Creative Industry

Category	Measures
Digital Transformation and Green Technology	Promote low-carbon operations in digital content, 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 and visual design partners meeting ESG standards, increase digital publishing ratios, and reduce carbon emissions from physical printing and transportation.

2. Office Energy Conservation and Employee Green Initiatives

Category	Measures
Energy Management	Replace with LED lighting to improve energy efficiency; implement air conditioning temperature control and monitoring; enforce lights-off during lunch breaks 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	Install water-saving devices to minimize unnecessary water waste.

3. Environmental Hygiene and 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 and 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 GRI 305-1~4, 305-7

Greenhouse Gas Emissions Inventory				
GHG Emissions	2023	2024	2025	Remarks
Scope 1 Direct Emissions (tCO ₂ e)	0	0	0	The Company is a non-manufacturing entity; Scope 1 value is 0.
Scope 2 Energy Indirect Emissions (tCO ₂ e)	286.0596	271.9556	278.7087	
Scope 3 Other Indirect Emissions (tCO ₂ e)	0	762.0444	770.7311	Scope 3 inventory boundaries have been planned; detailed disclosure and target-setting are expected in the coming year.
Total Emissions (tCO ₂ e)	286.0596	1034.0000	1049.4398	
Emission Intensity (tCO ₂ e / NT\$ million revenue)	0.2093	0.7476	0.7375	Scope 3 is not included in this intensity calculation; detailed disclosure and target-setting are expected in the coming year.

Information Restatement: 2024 data has been corrected this year due to the electricity emission factor published by the Bureau of Energy being updated from 0.494 kg CO₂e/kWh to 0.474 kg CO₂e/kWh.

Notes: (1) GHG emissions = Activity data × Emission factor × GWP. Emissions are consolidated using the operational control approach. Emission factors and GWP values reference the Taiwan EPA's "GHG Emission Factors Management Table v6.04" and the IPCC Fifth Assessment Report (2013) values. Electricity emission factors are as published by the Bureau of Energy, Ministry of Economic Affairs.

(2) GHG species include CO₂, N₂O, and CH₄. Scope 2 is calculated using the location-based method.

(3) Emission intensity unit: tCO₂e / NT\$ million revenue. 2023 consolidated net revenue was NT\$1,367 million; 2024 consolidated net revenue was NT\$1,394 million; 2025 consolidated net revenue was NT\$1,423 million.

6.2.2 Scope 3 GHG Emissions Disclosure for the Past Two Years

Indirect GHG Emissions (Categories 3–6 including subcategories)	2024 Emissions (tCO ₂ e)	2025 Emissions (tCO ₂ e)
Category 3: Transportation-related indirect GHG emissions	210.3733	191.8068
Category 4: Indirect GHG emissions from products used by the organization	Not material	8.7314
Category 5: Indirect GHG emissions from use of sold products	457.6111	459.2134
Category 6: Other sources of indirect GHG emissions	129.6853	110.9795
Total	797.6697	770.7311

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 to December 31, 2024 and 2025 respectively (parent company only; subsidiaries in consolidated statements not yet included).

Indirect GHG Emissions (Categories 3–6 including subcategories)	2024 Emissions (tCO ₂ e)	2025 Emissions (tCO ₂ e)
Category 3: Transportation-related indirect GHG emissions	210.3733	191.8068
3.1 Upstream transportation and distribution	Not material	Not material
3.2 Downstream transportation and distribution	Not material	Not material
3.3 Employee commuting	193.2384	181.1766
3.4 Customer and visitor transportation	Not material	Not material
3.5 Business travel	17.1349	10.6303
Category 4: Indirect GHG emissions from products used by the organization	Not material	459.2134
4.1 Purchased goods	Not material	Not material
4.2 Capital goods	Not material	Not material
4.3 Solid and liquid waste disposal	Not material	8.7314
4.4 Asset usage	Not material	Not material
4.5 Services not covered above	Not material	Not material
Category 5: Indirect GHG emissions from use of sold products	457.6111	459.2134
5.1 Product usage phase	30.5545	Not material
5.2 Downstream leased assets	427.0566	459.2134
5.3 Product end-of-life	Not material	Not material
5.4 Investments	Not material	Not material
Category 6: Other sources of indirect GHG emissions	129.6853	110.9795
6.1 Refrigerant leakage (refrigerators, vending machines, etc.)	0.0348	0.1692
6.2 Electricity usage of public space facilities	129.0094	110.8104

6.3 Energy Management

6.3.1 Energy Management Plan

The Company 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	Establish a comprehensive greenhouse gas inventory mechanism covering Scopes 1, 2, and 3, with regular data-driven management.
Management	Align with the principles of ISO 14064-1 and ISO 50001 environmental and energy management systems to enhance monitoring efficiency and ensure implementation of emission reduction plans.
Reduction	Promote server virtualization, energy monitoring, green transportation, and low-carbon product design to continuously reduce energy consumption.
Offset	Procure green electricity and adopt green procurement to mitigate external emission impacts.
Evaluation	Establish internal and external review mechanisms to regularly assess ESG performance and adjust carbon reduction strategies to ensure alignment with low-carbon transition goals.

6.3.2 Energy Usage Policy

The Company deeply recognizes the finite nature of Earth's resources and the critical importance of corporate sustainable development. Therefore, based on our commitment to energy conservation and carbon reduction, we continuously improve energy efficiency, reduce energy consumption in production or operational activities, and implement the following commitments:

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

The Company pledges to educate and train all employees to ensure their understanding and adherence to this policy, and will disclose it 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, setting air conditioning timers, and maintaining temperatures at 26°C or above.
Continuous Improvement Mechanism	Ensure standardized and consistent energy usage through standardized operations and employee training. Internal audits: Regularly review internal energy management operations and continuously optimize with reference to the ISO 14001 management framework. Integrate ISO 50001 and ISO 14064-1 to monitor carbon emissions through greenhouse gas inventories and optimize energy use. Regularly review energy management strategies to ensure continuous improvement.
Planned Targets	Establish phased targets to progressively achieve low-carbon transition and move toward net-zero emissions.

6.3.4 Energy Conservation Targets

Category	Target
Short-term (By 2026)	Reduce per capita electricity consumption by 0.5% compared to the previous year.
Medium-term (By 2030)	Reduce per capita electricity consumption by 0.5% 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 GRI 302-1, 302-3 ESG Metrics (Energy Management):18-2

Electricity Reduction Achievements: (Electricity usage and GHG emissions increased by 2.48% and 1.18% respectively in 2025 compared to the previous year)

Year	Electricity Consumption (kWh)	Gigajoules (GJ)	Emission Factor	GHG Emissions (tCO _{2e})	Change
2023	579,068	2084.6448	0.494	286.0596	+0.9701%
2024	573,746	2065.4856	0.474	271.9556	-4.93%
2025	589,230	2121.2280	0.474	278.7087	+2.48%

Server Virtualization Technology Achievements: (54 servers reduced in 2024, achieving 100% completion rate; no further reduction in 2025. Energy consumption has been reduced and equipment operation efficiency improved.)

Year	A = Actual Servers	B = Reduction Quantity	Remaining Quantity	B/3-year B (2022–2024) Total = Achievement Rate
2022	103	41	62	75.92%
2023	62	10	52	18.52%
2024	52	3	49	5.56%
2025	49	0	49	Total:100%

6.3.6 Energy Usage for the Past Two Years

Statistics on renewable and non-renewable energy usage cover the New Taipei Zhonghe office and the Taichung office, as detailed in the table below:

Category	Item	2024 Consumption (GJ)	2025 Consumption (GJ)
Direct Energy (A)	Natural Gas	0	0
	Diesel	0	0
	Gasoline	0	0
Indirect Energy (B)	Purchased Electricity (excluding renewable energy)	2065.4856	2121.2280
Non-Renewable Energy (C)	(A)+(B)	2065.4856	2121.2280
Renewable Energy (F)	Self-Generated and Consumed (D)	0	0
	Purchased (E)	0	0
	(D)+(E)	0	0
Total Energy (G)	(C)+(F)	2065.4856	2121.2280
Renewable Energy Percentage (H)	(F)/(G)	0%	0%

6.4 Water Resource Management GRI 303-1, 303-2

1. Water Resource Management

As a company in the cultural and creative industry, water consumption is primarily for domestic use, with no production processes or wastewater discharge issues. Statistical data shows that water usage is extremely low, and no significant impact is anticipated. Nevertheless, the Company remains attentive to water resource and environmental issues. In terms of water conservation planning, we start by fully implementing daily water-saving practices and strive to maximize the effectiveness of water conservation awareness campaigns.

2. Water Conservation Measures

- (1) Install water-saving valves at water outlets to reduce water usage by one-third.
- (2) Post water conservation slogans on all water-using equipment.
- (3) Regularly inspect water-using equipment to reduce water leakage.
- (4) Prioritize the use of water-saving equipment in building facilities.
- (5) Set timers for automatic shutdown of chilled water systems.



3. 2025 Implementation Results: Water Usage / Water Targets / Achievement Status GRI 303-3~5

Year	A = Water Consumption (m ³)	B = Total Employees (persons)	C = A/B Average Water Consumption per Capita (m ³)	Target and Achievement Status	D = C × F / 1000 Per Capita GHG Emissions (tCO ₂ e)	F = Emission Factor	Water Management Target and Achievement Status
2023	3950.4140	495	7.9806	Water-related carbon emissions reduction of 0.05 (tCO ₂ e) / Not achieved; Company expanded, headcount increased.	0.0012	0.152	Average water consumption reduction of 0.05 / Not achieved; Company expanded, headcount increased.
2024	4109.6942	499	8.2359	Water-related carbon emissions reduction of 0.05 (tCO ₂ e) / Not achieved; Company expanded, headcount increased.	0.0013	0.156	Average water consumption reduction of 0.05 / Not achieved; Company expanded, headcount increased.
2025	3879.3948	518	7.4892	Water-related carbon emissions reduction of 0.05 (tCO ₂ e) / Not achieved; Company expanded, headcount increased.	0.0011	0.150	Average water consumption reduction of 0.05 / Not achieved; Company expanded, headcount increased.

Note: Employee count is calculated as of the end of each respective year.

Violations of Wastewater Discharge Environmental Regulations

Year	2023	2024	2025
Number of Violations	0	0	0

6.5 Waste Management GRI 306-1, 306-2, GRI 306-3~5

	Waste Management As a company in the cultural and creative industry 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, we have established production and disposal procedure management regulations for product packaging, all compliant with EPA regulations. The Company has formulated a Supplier Management Policy, requiring and mandating suppliers to comply with applicable environmental laws according to industry characteristics.																																				
	Waste Disposal Statistics All waste categories are processed by legally registered waste disposal companies commissioned by the Far Eastern Century Park Phase I Management Center. The Company's waste primarily consists of general waste, as detailed in the table below: <table><tr><th>Disposal Quantity (kg/year)</th><th>2023</th><th>2024</th><th>2025</th></tr><tr><td>Hazardous Waste</td><td>0</td><td>0</td><td>0</td></tr></table> <table><tr><th>Non-Hazardous Waste (kg) / Year</th><th>2023</th><th>2024</th><th>2025</th></tr><tr><td>General Waste</td><td>22,298.5</td><td>22,610.84</td><td>22,510.83</td></tr><tr><td>Paper</td><td>500.1143</td><td>668.0212</td><td>698.7722</td></tr><tr><td>Plastics</td><td>15.1340</td><td>33.1016</td><td>37.7384</td></tr><tr><td>Mental Cans</td><td>11.3344</td><td>11.9140</td><td>6.5044</td></tr><tr><td>Total (kg)</td><td>22,825.0827</td><td>23,323.8768</td><td>24,253.8450</td></tr><tr><td>Total (tonnes)</td><td>22.8</td><td>23.3</td><td>24.2</td></tr></table> Annual Quantitative Management Target Achievement Status: Please refer to the Scope 3 Greenhouse Gas Emissions Inventory Table (Page 71) for individual target achievement status.	Disposal Quantity (kg/year)	2023	2024	2025	Hazardous Waste	0	0	0	Non-Hazardous Waste (kg) / Year	2023	2024	2025	General Waste	22,298.5	22,610.84	22,510.83	Paper	500.1143	668.0212	698.7722	Plastics	15.1340	33.1016	37.7384	Mental Cans	11.3344	11.9140	6.5044	Total (kg)	22,825.0827	23,323.8768	24,253.8450	Total (tonnes)	22.8	23.3	24.2
Disposal Quantity (kg/year)	2023	2024	2025																																		
Hazardous Waste	0	0	0																																		
Non-Hazardous Waste (kg) / Year	2023	2024	2025																																		
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Mental Cans	11.3344	11.9140	6.5044																																		
Total (kg)	22,825.0827	23,323.8768	24,253.8450																																		
Total (tonnes)	22.8	23.3	24.2																																		

Greenhouse Gas Emissions Inventory Table (Overall Target Achievement Status)

GHG Emissions	2024	2025	Difference / %	2025 Target	Achievement Status	Remarks
Scope 1 Direct Emissions (tCO ₂ e)	0	0	0	-	-	The Company is a non-manufacturing entity.
Scope 2 Energy Indirect Emissions (tCO ₂ e) (Note 1)	271.9556	278.7087	+6.7531/+2.48%	-	-	Primarily due to increased electricity demand from employee headcount growth, but emissions intensity and per capita electricity consumption both decreased, indicating improved electricity efficiency.
Scope 3 Other Indirect Emissions (tCO ₂ e)	792.4217	794.6819	+2.2602/+0.29%	-	-	
Total Emissions (tCO ₂ e)	1,064.3773	1,073.3906	+9.0133/+0.85%	Annual 0.5% reduction in GHG emissions	Not Achieved	

Note 1: 2024 statistical data includes the parent company only, as the subsidiaries' inventory boundaries were being defined and initial inventory data was being collected at that time. Therefore, they have been included in the statistics starting from 2025.

Note 2: The table below discloses data for selected Scope 3 - Other Indirect Emissions items (same as Note 1; 2024 statistical data includes the parent company only):

As the Company is in the cultural and creative industry rather than manufacturing, we generate no hazardous waste, with waste primarily consisting of general waste. The data disclosed in the table above pertains to hazardous waste and is not included in greenhouse gas carbon emission statistics.

Scope 3 Greenhouse Gas Emissions Inventory Table (Individual Target Achievement Status)

GHG Emissions	2024	2025	Difference / %	2025 Target	Achievement Status	Remarks
1. Average Water Consumption (m ³)	8.236	7.4892	-0.7468/-9.07%	Reduce by 0.5 m ³	Achieved	
2. Water-Related GHG Emissions (tCO ₂ e/tonne)	0.6165	0.5930	-0.0235/-3.81%	Reduce by 0.05 tonnes	Not Achieved	The CO ₂ emission factor per tonne of water was revised from 0.156 to 0.150 for 2024, and the original value of 0.6411 tonnes was corrected to 0.6165 tonnes.
3. Hazardous Waste (kg)	0	0	0	-	-	-
4. Non-Hazardous Waste (kg)	23,324	24,254	+930/+3.99%	Reduce by 500 kg	Not Achieved	Due to increased employee headcount, public waste volume in the park has also risen and is difficult to fully control. We will continue to strengthen awareness campaigns for waste reduction.

6.6 Biodiversity GRI 101: Biodiversity 2024

Our Policies and Commitments

We fully recognize the importance of biodiversity to ecological and climate stability. Therefore, we are committed to maintaining and promoting biodiversity not only in our own operations but also in collaboration with our partners, in alignment with the United Nations Sustainable Development Goals (SDGs), working toward the vision of “harmonious coexistence between people and nature.”

1. Sustainable Operations and Coexistence with Nature: Actively practice biodiversity conservation through clean production, low-carbon servers, and green electricity procurement.
2. Zero Deforestation Commitment: Comply with local forest regulations and aim for Zero Net Deforestation, refraining from indiscriminate logging.
3. Operational Site Selection Principle: Avoid establishing operational sites or conducting activities near globally or nationally significant biodiversity areas.
4. Impact Management: Where games or activities involve nature-related issues, adopt the “Avoid → Minimize → Restore → Offset” approach, and require supply chain partners to comply.
5. International Initiatives Support: Actively support and respond to the UN Convention on Biological Diversity.
6. Taskforce on Nature-related Financial Disclosures (TNFD): Follow the TNFD recommended framework to integrate nature-related risks, dependencies, and opportunities into governance and decision-making, serving as a key basis for ESG management and information disclosure.
7. Where existing operations are located near key biodiversity areas, we will gradually conduct risk assessments and monitoring of natural resource usage and biodiversity to plan responsive actions, reduce dependence on natural resources and negative impacts, and strive toward achieving a net positive impact on biodiversity in affected areas.
8. Continuously raise awareness of the importance of biodiversity and forest conservation among stakeholders (employees, customers, suppliers, and partners).
9. Participate in key biodiversity initiatives and related activities to stay abreast of biodiversity developments and plan long-term strategies.
10. Regularly disclose environmental and biodiversity protection actions on our official website and in our sustainability reports.

Our Actions

1. Game Content Design: Incorporate nature conservation elements into game storylines, launching tasks or events focused on protecting nature to enhance player environmental awareness.
2. Community Initiatives: Organize beach cleanup activities, with task completion contributing to reducing marine pollution and supporting conservation programs.
3. Employee and Supply Chain Education: Promote biodiversity-related knowledge and action guidelines, inviting suppliers to join conservation efforts.
4. Operational Management: Promote digitalization of administrative processes and the gradual transition of servers to green electricity; promote plastic reduction and circular economy in offices to improve resource and energy efficiency.

Implementation Status

1. Each year, the Employee Welfare Committee plans beach cleanup activities. In response to Taiwan's "2050 Net-Zero Transition Natural Carbon Sink Key Strategic Action Plan," the Company held a beach cleanup at Tamsui Shalun Beach on November 1, 2025, mobilizing approximately 30 participants and collecting about 10 large bags of marine waste, equivalent to approximately 0.054 metric tons of carbon sink.
2. Encourage employees to use public transportation by providing transportation subsidies as part of employee benefits; for those who cycle, the Company has added designated bicycle parking areas.
3. Promote internal environmental education courses with 500+ participants, deepening employees' understanding of environmental

sustainability and action awareness.

4. Biodiversity Implementation Results Summary Table

Management Measure	2025 Results
Operations in Ecologically Sensitive Areas	0 sites
Major Biodiversity Incidents	0 cases
Regulatory Violations	0 cases
Employee Education and Training	500+ participants
Charitable Activities	2 events
Tree Planting / Beach Cleanup Activities	1 event

Analysis and Reporting under the TNFD Framework

1. Biodiversity Risk Assessment

Assessment Item	Result
Located in a Protected Area	No
Involving Forest Development	No
Involving Mining Activities	No
Involving Large-Scale Land Development	No
Impact on Endangered Species	No

Based on the assessment, the Company's current operations have limited direct impact on biodiversity. Nevertheless, we continue to reduce potential risks through our environmental management system.

2. TNFD Framework Analysis

Aspect	TNFD Content
1. Biodiversity Policy / Commitments	The Company has formally established and publicly disclosed its “Biodiversity Policy,” committing to manage nature-related impacts based on international frameworks (TNFD) and adopting the “Avoid – Reduce – Restore – Regenerate – Transform (AR3T)” approach. The core policy elements are as follows: 1. Zero Deforestation Commitment: Avoid purchasing raw materials that may contribute to deforestation; prioritize raw materials with eco-certification. 2. Ecological Protection and Restoration: Promote habitat maintenance, afforestation, wetland conservation, and species monitoring on operated or managed lands. 3. Operational Impact Reduction: Reduce pollution emissions, decrease water resource dependence, and improve circular resource efficiency. 4. TNFD Integration into Governance: Nature-related risks are overseen by the Sustainable Development Committee, with targets and progress disclosed regularly. 5. Annual Disclosure Commitment: Publicly disclose policy implementation results and metrics annually.
2. TNFD LEAP Analysis Summary	The Company has completed the four-step “LEAP” analysis under the TNFD recommended framework as the basis for annual implementation: 1. Locate: Inventory all operational sites to identify locations with high nature-related risk. The Company's operational sites are located in New Taipei City, Taipei City, and Taichung City, with no nature-related risk locations identified. 2. Evaluate: As no nature-related risk locations were identified, no monitoring of water, pollutants, land use, or other indicators has been conducted at this time. 3. Assess: Identified physical and transition risks such as water scarcity, policy changes, and supply chain ecological impacts, and assessed nature-positive opportunities: None. 4. Prepare: Develop annual action plans and quantitative targets, integrated into the AR3T framework for management. Regularly review and incorporate into inventory analysis.
3. Annual Implementation Actions and Outcomes	This year, based on the policy and TNFD analysis results, the following nature conservation actions were promoted with disclosed outcomes: 1. Habitat Restoration and Afforestation Outcomes: Promoted awareness among colleagues. 2. Ecological Monitoring and Species Protection: The Company's operational sites are located in the city centers of New Taipei City, Taipei City, and Taichung City. Ecological surveys were conducted at all three locations, with no nature-related risk locations identified.
4. Overall Outcomes and Future Plans	Initial establishment of the four TNFD dimensions (Governance, Strategy, Risk Management, Metrics and Targets) has been completed. In the coming year, we will expand the LEAP analysis scope to all Company locations.

7 Appendices

7.1 Appendix 1: GRI Content Index

General GRI Sector Standards	USERJOY has prepared the 2025 Sustainability Report in accordance with the GRI Standards. The reporting period covers January 1 to December 31, 2025.
GRI Version Used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	NA

No.	Disclosure Item	Corresponding Section	Remarks	Page(s)
General Disclosures				
	GRI 2: General Disclosures 2021			
2-01	Organizational details	1.1 About USERJOY		P1, P3
2-02	Entities included in the organization's sustainability reporting	Reporting Boundary and Scope		P1
2-03	Reporting period, frequency and contact point	Reporting Period and Frequency		P1
2-04	Restatements of information	This year no information was restated		P1
2-05	External assurance	No external assurance conducted		P1
2-06	Activities, value chain and other business relationships	Supply Chain Management		P3
2-07	Employees	5.1.2.1 Employee Workforce Structure		P44
2-08	Workers who are not employees	5.1.2.2 Non-Employee Workforce Structure		P45
2-09	Governance structure and composition	2.1.1 Sustainable Development Governance Framework 2.2.4 Board Structure and Operations		P7, P9, P12
2-10	Nomination and selection of the highest governance body	2.2.4.3 Nomination and Selection		P11
2-11	Chair of the highest governance body	2.1.1 Sustainable Development Governance Framework		P11
2-12	Role of the highest governance body in overseeing impact management	2.2.2 Role and Oversight of Sustainability Management		P9
2-13	Delegation of responsibility for managing impacts	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

No.	Disclosure Item	Corresponding Section	Remarks	Page(s)
2-15	Conflicts of interest	2.2.4.4 Conflicts of interest		P11
2-16	Communication of critical concerns	2.1.2 Sustainable Development Implementation Status		P8
2-17	Collective knowledge of the highest governance body	2.2.3 Continuing Education on Sustainable Development		P8
2-18	Evaluation of the performance of the highest governance body	2.2.2 Role and Oversight of Sustainability Management		P8, P10
2-19	Remuneration policies	2.2.4.5 Remuneration Policy		P11
2-20	Process to determine remuneration	2.2.4.5 Remuneration Policy		P11
2-21	Annual total compensation ratio	2.2.4.5 Remuneration Policy		P11
2-22	Statement on sustainable development strategy	2 Business Philosophy and Sustainability Strategy Message from the Chairman		P2~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 Commitment		P23, P28, P34, P41
2-24	Embedding policy commitments	4.3.1 Ethical Management Principles, Policies, and Code of Conduct 5.1.1 Human Rights Commitment		P23, P28, P34
2-25	Processes to remedy negative impacts	3.4.2 Measures and Effectiveness of Remedying Negative Impacts 4.3 Ethical Management 5.1.1 Human Rights Commitment		P24, P28, P34
2-26	Mechanisms for seeking advice and raising concerns	3.1 Stakeholder Engagement 3.4.3 Channels and Procedures for Suggestions and Concerns 4.4 Communication Channels and Grievance Mechanisms		P13, P24, P28
2-27	Compliance with laws and regulations	4.5.2 4.6 Regulatory Compliance		P31, P33
2-28	Membership in associations	4.8 Participation in Associations and Organizations		P37
2-29	Approach to stakeholder engagement	3.1 Stakeholder Engagement		P13
2-30	Collective bargaining agreements	5.1.5 Collective Bargaining Agreement		P50
Material Topics				
	GRI 3: Material Topics 2021			

No.	Disclosure Item	Corresponding Section	Remarks	Page(s)
3-1	Process to determine material topics	3.2 Process for Determining Material Topics		P14
3-2	List of material topics	3.3 List of Material Topics		P15
3-3	Management of material topics	3.3 List of Material Topics 3.4 Material Topic Management Approach		P15, P23
Economic				
GRI 201: Economic Performance 2016				
201-1	Direct economic value generated and distributed	4.1 Economic Performance		P25
201-2	Financial implications and other risks and opportunities due to climate change	6.1.1 Climate Change Risks, Opportunities, and Response Measures		P60
201-3	Defined benefit plan obligations and other retirement plans	5.1.4 Employee Rights and Benefits		P25
201-4	Financial assistance received from government	4.1 Economic Performance		P25
GRI 203: Indirect Economic Impacts 2016				
203-1	Infrastructure investments and services supported	5.3.1 Investment and Support Services for Infrastructure		P55
203-2	Significant indirect economic impacts	5.3.1 Investment and Support Services for Infrastructure		P55
GRI 204: Procurement Practices 2016				
204-1	Proportion of spending on local suppliers	4.10 Supply Chain Management		P39
GRI 205: Anti-corruption 2016				
205-1	Operations assessed for risks related to corruption	4.3.2 Ethical Governance		P28
205-2	Communication and training about anti-corruption policies and procedures	4.3.2 Ethical Governance		P28
205-3	Confirmed incidents of corruption and actions taken	4.3.2 Ethical Governance		P29
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		P29
GRI 207: Tax 2019				
207-1	Approach to tax	4.2 Taxation		P26
207-2	Tax governance, control and risk management	4.2 Taxation; 4.5 Risk Management		P26
207-3	Stakeholder engagement and management of concerns related to tax	4.2 Taxation		P26, P27

No.	Disclosure Item	Corresponding Section	Remarks	Page(s)
207-4	Country-by-country reporting	4.2 Taxation		N/A
Environmental				
	GRI 101: Biodiversity 2024			
101-1	Policies to halt and reverse biodiversity loss	6.6 Biodiversity	During the reporting period, the Company did not acquire any real estate, and all office leases are outside environmental protection zones. With no manufacturing facilities, the Company's software development activities do not generate any biodiversity-harming pollution.	P72~74
101-2	Management of biodiversity impacts	6.6 Biodiversity		P72~74
101-3	Access and benefit sharing	6.6 Biodiversity		P72~74
101-4	Identification of biodiversity impact	6.6 Biodiversity		P72~74
101-5	Locations with biodiversity impacts	6.6 Biodiversity		P72~74
101-6	Direct drivers of biodiversity loss	6.6 Biodiversity		P72~74
101-7	Changes in biodiversity status	6.6 Biodiversity		P72~74
101-8	Ecosystem services	6.6 Biodiversity		P72~74
	GRI 302: Energy 2016			
302-1	Energy consumption within the organization	6.3 Energy Management		P66~P68
302-3	Energy intensity	6.3 Energy Management		P66~P68
302-4	Reduction of energy consumption	6.3 Energy Management		P66~P68
	GRI 303: Water and Effluents 2018			
303-1	Interactions with water as a shared resource	6.4 Water Resource Management		P69
303-2	Management of water discharge-related impacts	6.4 Water Resource Management		P69
303-3	Water withdrawal	6.4 Water Resource Management		P69
303-4	Water discharge	6.4 Water Resource Management		P69
303-5	Water consumption	6.4 Water Resource Management		P69
	GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	6.2.1 Greenhouse Gas Emissions		P64, P71
305-2	Energy indirect (Scope 2) GHG emissions	6.2.1 Greenhouse Gas Emissions		P64, P71
305-3	Other indirect (Scope 3) GHG emissions	6.2.2 Scope 3 GHG Emissions Disclosure for the Past Two Years		P65, P71

No.	Disclosure Item	Corresponding Section	Remarks	Page(s)
305-4	GHG emissions intensity	6.2.1 Greenhouse Gas Emissions		P64, P71
305-5	Reduction of GHG emissions	6.2 Greenhouse Gas Management		P63, P71
305-6	Emissions of ozone-depleting substances (ODS	6 Environmental		P59~P62
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	6 Environmental		P59~P62
	GRI 306: Waste 2020			
306-1	Waste generation and significant waste-related impacts	6.5 Waste Management		P70
306-2	Management of significant waste-related impacts	6.5 Waste Management		P70
306-3	Waste generated	6.5 Waste Management		P70
306-4	Waste diverted from disposal	6.5 Waste Management		P70
306-5	Waste directed to disposal	6.5 Waste Management		P70
	GRI 308: Supplier Environmental Assessment 2016			
308-1	New suppliers that were screened using environmental criteria	4.10 Supply Chain Management		P40
308-2	Negative environmental impacts in the supply chain and actions taken	4.10 Supply Chain Management		P40
	Social			
	GRI 401: Employment 2016			
401-1	New employee hires and employee turnover	5.1.2.2 Non-Employee Workforce Structure		P45
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		P48~P49
401-3	Parental leave	5.1.4 Employee Rights and Benefits - 2. Parental Leave		P49
	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		P52
403-2	Hazard identification, risk assessment, and incident investigation	5.2 Occupational Safety and Health 5.2.1 Occupational Safety and Health Policy		P53
403-3	Occupational health services	5.2 Occupational Safety and Health 5.2.1 Occupational Safety and Health Policy		P53
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		P54
403-5	Worker training on occupational health and safety	5.2 Occupational Safety and Health		P53

No.	Disclosure Item	Corresponding Section	Remarks	Page(s)
		5.2.1 Occupational Safety and Health Policy		
403-6	Promotion of worker health	5.2 Occupational Safety and Health 5.2.1 Occupational Safety and Health Policy		P53
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		P53
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		P53
403-9	Work-related injuries	5.2.2 Occupational Injuries		P54
403-10	Work-related ill health	5.2.2 Occupational Injuries		P53, P54
GRI 404: Training and Education 2016				
404-1	Average hours of training per year per employee	5.1.6 Talent Cultivation and Development		P50
404-2	Programs for upgrading employee skills and transition assistance programs	5.1.6 Talent Cultivation and Development		P50
404-3	Percentage of employees receiving regular performance and career development reviews	5.1.6 Talent Cultivation and Development		P50
GRI 405: Diversity and Equal Opportunity 2016				
405-1	Diversity of governance bodies and employees	5.1.3 Employee Diversity, Inclusion and Equality		P7, P46
405-2	Ratio of basic salary and remuneration of women to men	5.1.3 Employee Diversity, Inclusion and Equality 5.1.4 Employee Rights and Benefits		P51, P46
GRI 406: Non-discrimination 2016				
406-1	Incidents of discrimination and corrective actions taken	5.1.1 Human Rights Commitment 5.1.3 Employee Diversity, Inclusion and Equality		P41, P42, P43, P46
GRI 407: Freedom of Association and Collective Bargaining 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		P50
GRI 408: Child Labor 2016				
408-1	Operations and suppliers at significant risk for incidents of child labor	5.1.1 Human Rights Commitment		P41
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 Commitment		P41
GRI 413: Local Communities 2016				
413-1	Operations with local community engagement, impact assessments, and development programs	5.3.2 Local Community and Vulnerable Group Care		P55~P58

No.	Disclosure Item	Corresponding Section	Remarks	Page(s)
413-2	Operations with significant actual and potential negative impacts on local communities	5.3.2 Local Community and Vulnerable Group Care		P55~P58
	GRI 414: Supplier Social Assessment 2016			
414-1	New suppliers that were screened using social criteria	4.9 Supply Chain Management		P39~40
414-2	Negative social impacts in the supply chain and actions taken	4.9 Supply Chain Management		P39~40
	GRI 416: Customer Health and Safety 2016			
416-1	Assessment of the health and safety impacts of product and service categories	4.9 Product and Service Management		P38
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	4.9 Product and Service Management		P38
	GRI 417: Marketing and Labeling 2016			
417-1	Requirements for product and service information and labeling	4.9 Product and Service Management		P38
417-2	Incidents of non-compliance with product and service information and labeling regulations	4.9 Product and Service Management		P38
417-3	Incidents of non-compliance with marketing communications regulations	4.9 Product and Service Management		P38
	GRI 418: Customer Privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	4.7 Information Security and Customer Privacy Protection		P34~P36

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) 2121.2280 GJ (2) 100% (3) 0%
TC-SI-130a.2	(1) Total water withdrawn (2) Percentage of total water consumption in regions with High or Extremely High Baseline Water Stress	Quantitative	m ³ Percentage (%)	(1) 3.8793 m ³ (2) 0%
TC-SI-130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	Discussion & Analysis	N/A	No relevant information
Data Privacy and Freedom of Expression				
TC-SI-220a.1	Description of policies and practices relating to behavioral advertising and user privacy	Discussion & Analysis	N/A	Please refer to the 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 such as SMS messages to project-specific players regarding new versions, holiday events, and other information.
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 2025.
TC-SI-220a.4	(1) Number of law enforcement requests for user information (2) Number of users whose information was requested (3) Percentage of requests resulting in disclosure	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 censorship	Discussion & Analysis	N/A	In 2025, no products or services were subject to monitoring, blocking, content filtering, or censorship requested by government authorities. To maintain a healthy gaming environment, the Company has implemented filters for inappropriate language (including offensive language, such as profanity and sexual violence).
Data Security				
TC-SI-230a.1	(1) Number of data breaches (2) Percentage of breaches involving personally identifiable information (PII) (3) Number of users affected	Quantitative	Count Percentage (%)	(1) 0 (2) 0% (3) 0
TC-SI-230a.2	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	Discussion & Analysis	N/A	Security risks are managed through database user account permission controls, firewall connection policies, and monitoring via antivirus software applications. For details, please refer to the Information Security section.
Recruiting and Managing a Global, Diverse and Skilled Workforce				
TC-SI-330a.1	(1) Percentage of employees that are foreign nationals (2) Percentage of employees located offshore	Quantitative	Percentage (%)	(1) 1.35% (2) 0%
TC-SI-330a.2	Employee engagement as a percentage	Quantitative	Percentage (%)	No relevant data is currently available for this reporting period.
TC-SI-330a.3	Percentage of gender and racial/ethnic group representation for	Quantitative	Percentage (%)	Please refer to Section 5.1.3 Employee Diversity, Inclusion and Equality.

Code	Disclosure Topic	Type	Unit	Report Content / Description
	(1) management (2) technical staff (3) all other employees			
Intellectual Property Protection and Competitive Behavior				
TC-SI-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantitative	Reporting Currency	No such incidents occurred during the reporting year.
Managing System Risks from Technology Disruption				
TC-SI-550a.1	(1) Number of performance issues (2) Number of service disruptions (3) Total customer downtime	Quantitative	Count Days	(1) 0 (2) 0 (3) 0, excluding version updates. 1. The Company's products and services are primarily software-based, with minimal performance issues. 2. Service disruptions have not been systematically recorded in the past, as the causes are diverse, including internal operations such as version updates, as well as external factors such as cloud servers or network issues. This will be tracked as a key indicator starting in 2026 to continuously improve service stability. 3. In terms of total customer downtime, the number of incidents generally corresponds to the number of service disruptions, with each incident typically lasting within 2 hours. The Company has designed compensation mechanisms based on the nature of each service, providing tiered compensation according to downtime duration to protect consumer rights.
TC-SI-550a.2	Description of business continuity risks related to disruptions of operations	Discussion & Analysis	N/A	Risks exist at every stage of operations, and are managed through risk transfer or mitigation in accordance with the Risk Assessment Management Table. If information systems are unable to operate continuously, external operational services will be suspended, affecting corporate revenue and the rights of various stakeholders.
Activity Metrics				
TC-SI-000.A	(1) Number of licenses or subscriptions (2) Percentage cloud-based	Quantitative	Count Percentage (%)	Data not currently available for disclosure.
TC-SI-000.B	((1) Data processing capacity (2) Percentage outsourced	Quantitative	Standardized units Percentage (%)	Data not currently available for disclosure.
TC-SI-000.C	(1) Amount of data storage (2) Percentage outsourced	Quantitative	Gigabytes Percentage (%)	Data not currently available for disclosure.

7.3 Appendix 3: TCFD Climate-Related Disclosures

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.	61~62
	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 once a year, covering ESG implementation results, strategic objectives, and regulatory policy revisions.	61~62
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.	61~62
	TCFD 2 (b)	(b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.		61~62
	TCFD 2 (c)	(c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios.		61~62
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.	61~62
	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.	61~62
	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.	61~62
Metrics and 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.	The Company has announced its 2024 carbon reduction achievements, 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, and environmental management (waste).	59~74
	TCFD 4 (b)	(b) Disclose Scope 1, Scope 2, and, if applicable, Scope 3 greenhouse gas (GHG) emissions and the related risks.	6.2.1 Greenhouse Gas Emissions - Greenhouse Gas Emissions Inventory	61~62
	TCFD 4 (c)	(c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.		61~62

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 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 transition 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, describe the scenarios, parameters, assumptions, analysis factors, and major financial impacts used.	Please refer to the implementation status of the item “6.1.1 Climate Change Risks, Opportunities, and Response Measures.”
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, state the basis for setting the price.	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, describe the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year. If carbon offsets or renewable energy certificates (RECs) are used to achieve relevant targets, specify the source and quantity of carbon credits or RECs.	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, reduction targets, strategy, and concrete action plan.	Please refer to the implementation status of the item “6.1.1 Climate Change Risks, Opportunities, and Response Measures.”

7.4 Appendix 4: IFRS Sustainability Disclosure Standards Reference Table

IFRS S1: General Requirements for Disclosure of Sustainability-related Financial Information

Core Content	Paragraph Reference	Report Chapter or Description	Page(s)
Governance	S1.27	2. Business Philosophy and Sustainability Strategy	P4~12
Strategy	S1.29	2. Business Philosophy and Sustainability Strategy 4.5 Risk Management	P4~12 P31~32
Sustainability-related Risks and Opportunities	S1.30	6.1 Climate Change	P59~62
Business Model and Value Chain	S1.32	4.5 Risk Management	P31~32
Strategy and Decision-making	S1.33	4.5 Risk Management 6. Environmental	P31~32 P59~74
Financial Position, Financial Performance, and Cash Flows	S1.34	4.5 Risk Management	P31~32
	S1.35	4.5 Risk Management	P31~32
Resilience	S1.41	6. Environmental	P59~74
Risk Management	S1.44	4.5 Risk Management	P31~32
Metrics and Targets	S1.50	6. Environmental	P59~74
	S1.51	6. Environmental	P59~74

IFRS S2: Climate-related Disclosures

Core Content	Paragraph Reference	Report Chapter or Description	Page(s)
Governance	S2.6	2. Business Philosophy and Sustainability Strategy	P4~12
Strategy	S2.9	4.5 Risk Management 6.1 Climate Change	P31~32 P59~62
Climate-related Risks and Opportunities	S2.10	6.1 Climate Change	P59~62
Business Model and Value Chain	S2.13	6. Environmental	P59~74
Strategy and Decision-making	S2.14	2. Business Philosophy and Sustainability Strategy 6.1 Climate Change	P4~12 P59~62
Financial Position, Financial Performance, and Cash Flows	S2.15	4.5 Risk Management 6.1 Climate Change	P31~32 P59~62
	S2.16		
	S2.21		
Climate Resilience	S2.22	6. Environmental	P59~74
Risk Management	S2.25	4.5 Risk Management 6.1 Climate Change	P31~32 P59~62
Metrics and Targets	S2.28	2. Business Philosophy and Sustainability Strategy 6. Environmental	P4~12 P59~74
Climate-related Metrics	S2.29	Please refer to IFRS S2 Climate-related Disclosures - Cross-industry Metrics	P86
Climate-related Targets	S2.33	6. Environmental	P59~74
	S2.34		
	S2.36		

IFRS S2: Climate-related Disclosures - Cross-industry Metrics

Core Content	Paragraph Reference	Report Chapter or Description	Page(s)
Climate-related Metrics (S2.29)			
Greenhouse Gases	S2.29 (a)	6.2.1 Greenhouse Gas Emissions 6.2.2 Scope 3 GHG Emissions Disclosure for the Past Two Years; Greenhouse Gas Emissions Inventory Table (Overall Target Achievement Status) Scope 3 Greenhouse Gas Emissions	P63~64 P70
Climate-related Transition Risks	S2.29 (b)	6.1 Climate Change	P59~62
Climate-related Physical Risks	S2.29 (c)	6.1 Climate Change	P59~62
Climate-related Opportunities	S2.29 (d)	6.1 Climate Change	P59~62
Capital Allocation	S2.29 (e)	6.1 Climate Change	P59~62
Internal Carbon Pricing	S2.29 (f)	6.1 Climate Change	P62
Remuneration	S2.29 (g)	2. Business Philosophy and Sustainability Strategy	P4~12



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