

Conduct risk assessments for material issues

Item	Implementation status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Y es	N o	Summary description (Note 2)	
2. Does the company conduct risk assessments of environmental, social and corporate governance (ESG) issues related to the company's operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies? (Note 2)	✓		1. Currently the Chief Sustainability Officer serves as the convener and the Sustainability Office is responsible for promoting it. 2. Regularly report to the Board of Directors every year. In the first quarter of each year (at least once a year), the 2025 Sustainability implementation status has been reported to the Board of Directors on March 11, 2026. 3. The annual operations and implementation report are disclosed on the website > Corporate Governance > Internal Regulations; click on the sections for Corporate Governance, Environmental Management, and Other Important Policies https://www.userjoy.com.tw/governance/corporate_major_01.aspx or the Corporate Sustainability section https://www.userjoy.com.tw/sustainability/sustainability_sustainable_01.aspx for detailed disclosures 4. Sustainable Development Committee analyzes and communicates with internal and external stakeholders in accordance with the materiality principle of the sustainability report, integrates relevant information from each division and subsidiary, and evaluates material ESG issues based on this analysis. In accordance with the GRI Standards published by the Global Reporting Initiative (GRI), formulates risk management policies with effective identification, measurement, evaluation, supervision, and control as well as adopts specific action plans to reduce the impacts of risks. 5. Based on the risk assessment of environmental, social and corporate governance issues related to the Company's operations, we have formulated relevant risk management policies or strategies. As explained in Table A below.	No deviation

Table A: Positive and Negative Impact Assessment

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

Material ESG Risk Assessment Topic		Positive Impact	Negative Impact	Related Risk Management Policies or Strategies
E	Energy and Greenhouse Gas Management	● Reduced energy consumption and accelerated adoption of energy-saving technologies. ● Mitigated global greenhouse effect and driven supply chain transformation.	● Failure to effectively reduce energy usage, leading to carbon fees and increased costs. ● Accelerated greenhouse effect and stalled low-carbon transition.	1. The Company operates in the cultural and creative gaming software industry, which is low-pollution and has minimal emissions impact. 2. The Company uses the TCFD framework for climate risk identification.
	Environmental Impact of Operations	● Digital business models have relatively low environmental resource consumption. ● Remote work reduces transportation emissions.	● High-energy data centers increase carbon emissions if reliant on traditional energy sources. ● Poor e-waste management may cause environmental pollution.	
S	Talent Attraction, Retention, and Development	● Ongoing skills training and performance evaluations enable employees to maintain technological advancement, enhance professional competencies and productivity, while improving product quality and innovation capabilities.	● Training content mismatched with job needs may waste resources and fail to deliver improvements. ● Non-standardized or unfair evaluations may cause employee dissatisfaction, harming team morale.	1. Annual fire drills to enhance emergency response and self-protection skills. 2. Continuous improvement of employee benefits and compensation systems. 3. Implementation of relevant policies with audit checks.
	Compensation, Benefits, and Employee Care	● Comprehensive compensation and benefits fulfill employees' basic needs while providing security, enabling greater focus on work. ● Well-structured compensation packages enhance the Company's competitiveness in the talent market, attracting top industry professionals.	● Compensation and benefits below industry standards compromise talent attraction and retention, potentially increasing turnover rates.	
	Employee Rights and Diversity & Inclusion	● Fostering an inclusive workplace culture with no complaints or discrimination, boosting engagement.	● Ignoring overtime, workplace harassment, etc., may lead to lawsuits or increased turnover.	
	Workplace Safety and Health	● Employee health and safety are foundational to sustainability, ensuring a secure and efficient work environment.	● Poor management of workplace safety may increase employee exposure to risks.	
G	Corporate Governance, Ethical Business Practices, and Risk Management	● A diversified Board composition (with legal, financial, and technical expertise) strengthens corporate governance, ensures transparent decision-making aligned with stakeholder expectations. The Audit Committee provides rigorous oversight of financial reporting accuracy and risk management, maintaining full regulatory compliance. ● Our core values of "Integrity, Innovation, and Collaboration" serve as competitive differentiators, fostering stronger partnerships and enhancing customer loyalty.	● Poor governance, corruption, or unethical behavior may damage reputation, cause financial losses, and harm shareholder interests.	1. Established dedicated governance bodies to implement robust internal controls, ensuring full compliance with applicable laws and regulations across all personnel and operations. 2. Planned continuing education programs for board members, covering regulatory updates, emerging policies, and governance best practices. 3. <u>Regularly c</u>Conduct annual reviews of