

2024 Sustainability Report



Contents

Introduction

About This Report	3
Message from the Chairman and the ESG Task Force Chairperson	4
Sustainability Highlights	5

3 Corporate Governance

3.1 Corporate Governance Structure	17
3.2 Risk Management	21
3.3 Ethical Business and Anti-Corruption	22
3.4 Information Security and Privacy Management	24
3.5 Supplier Management	28
3.6 Customer Service and Satisfaction	28

6 Social Prosperity

6.1 Local Community Engagement	47
6.2 Supporting Sports Development	48
6.3 GX Foundation	48

1 Overview

1.1 About GameSparcs	7
1.2 Financial Performance	7
1.3 Tax Management	8

4 Environmental Sustainability

4.1 Climate Governance Organization	30
4.2 Climate Risks and Opportunities	30
4.3 Climate Scenario Analysis	31
4.4 Environmental and Energy Management	32
4.5 Water Resource Management	35
4.6 Waste Management	35

Appendix

GRI Index	52
SASB Index	56
TCFD Climate-Related Financial Disclosures Table	57
List of Consolidated Financial Reporting Entities	57

2 Stainable Management

2.1 Sustainability Vision and Strategy	10
2.2 Materiality Analysis	11
2.3 Stakeholder Engagement	14

5 Employee Care

5.1 Diversity and Inclusion	38
5.2 Rights and Welfare	39
5.3 Development and Career	42
5.4 Friendly Workplace	43

About This Report

Welcome to the 2024 Sustainability Report of GameSparcs Co., Ltd. (hereinafter “GameSparcs” or “the Company”). GameSparcs continues to promote sustainability policies and concrete action plans. We transparently present to stakeholders and the public our actions and future directions across the ESG (Environmental, Social, Governance) dimensions, working together with stakeholders to realize sustainable management.

Reporting period and frequency

Unless otherwise noted, this report covers January 1, 2024 to December 31, 2024, and includes actions and performance data across economic, environmental, and social dimensions. GameSparcs has prepared sustainability reports since 2020. This is our fifth report. It has been approved by the Board of Directors and published in August 2025. We will continue to publish annually in both Chinese and English. Reports can be downloaded from the Corporate Sustainability section of [our website](#).

Reporting boundary and scope

Financial data are presented in New Taiwan dollars (NT\$) and reflect audited figures disclosed publicly. Organizational boundary follows consolidated reporting principles. Please see the Appendix for the list of entities included in the consolidated financial statements. This report’s disclosures focus on operations in Taiwan; compared with the consolidated financial statements, subsidiaries are not included within this report’s disclosure scope. For greenhouse gas (GHG) data, organizational boundary follows operational control per ISO 14064-1:2018. The GHG inventory boundary encompasses facilities, equipment, and emission sources controlled by GameSparcs Co., Ltd. (No. 360, Jianxing Rd., North District, Taichung City). Emissions and removals within the boundary are aggregated. Compared with the consolidated financial statements, subsidiaries are not included in the disclosed GHG inventory boundary.

Reporting principles

This report follows the Taipei Exchange “Directions for the Preparation and Filing of Sustainability Reports by TPEX Listed Companies,” and is prepared in accordance with the Global Reporting Initiative (GRI) Standards (2021). Disclosures are also aligned with the Task Force on Climate-Related Financial Disclosures (TCFD), the UN Sustainable Development Goals (SDGs), and the Sustainability Accounting Standards Board (SASB) standards for Software & IT Services.


Review, assurance, and verification

Internal review: Data are provided by responsible departments and reviewed by the ESG Task Force. The report has been approved by the Board of Directors.
Assurance: Under current regulations, our industry-specific sustainability metrics are not required to obtain assurance by a CPA. In addition, in line with the Financial Supervisory Commission’s (FSC) roadmap, our staged GHG disclosures are not required to be verified by a third party this year.

Contact information

For suggestions or inquiries regarding this report, please contact: GameSparcs’ESG Task Force

 Address: No. 360, Jianxing Rd., North Dist., Taichung City, Taiwan

 Tel: +886-4-2236-0500

 Email: csr@gamesparcs.com

 Website: www.gamesparcs.com/en



Message from the Chairman and the ESG Task Force Chairperson

In 2024, global developments in environment, politics, and economy centered on climate action, policy changes, and sustainable economic transformation. From policy to corporate practice, diversification and standardization accelerated, including the effective date of ISSB standards, the twin COPs, and policy advances across countries. Many countries began mandating enhanced sustainability disclosures in 2024, pushing greater transparency of climate-related information.

Against this backdrop, GameSparcs reported 2024 consolidated revenue of NT\$802,063 thousand, with gross margin rising to 80%. To support new business development, we increased R&D investments. Operating profit reached NT\$78,364 thousand, down 37% year-over-year; consolidated net income after tax was NT\$85,162 thousand, with NT\$85,459 thousand attributable to owners of the parent, and EPS of NT\$2.03.

Amid the sustainability wave, GameSparcs continues to put ESG into practice, achieving significant results across all dimensions. Environmentally, we completed GHG inventory in 2023 and set a Board-approved carbon reduction target, moving closer to net-zero. Socially, we uphold our intention to give back, combining corporate resources with employee participation to support local and international charitable initiatives for disadvantaged groups. In governance, we continue to strengthen Board duties and operations, and enhance transparency of governance and sustainability information. As a result, our Corporate Governance Evaluation rank rose steadily into the top 6–20% among TPEX-listed companies, and into the top 2–10% among listed/TPEX companies with market cap under NT\$5 billion, demonstrating our governance achievements.

GameSparcs will continue to place sustainability at the core, integrating innovation and responsibility to address global challenges. We believe embedding sustainability into every aspect of operations is key to long-term value creation and a better future for all stakeholders.

GameSparcs Chairman




Sustainability Highlights



Taiwan Stock Exchange 11th (2024)
Corporate Governance Evaluation

6-20%

Top 6-20% among
listed companies

2-10%

Top 2-10% among listed
companies with a market value of
less than NT\$5 billion



Honored with the 2024 Commonwealth Magazine
Excellence in CSR Award



Joined "2024 TALENT, in Taiwan – Taiwan Talent
Sustainability Action Alliance"



Taichung City Government Friendly
and Happy Workplace Award



GX Foundation received the 2024 Best of Impact Award
by International Association for Sustainable Economy (IASE)



GX Foundation received the 8th PwC
Sustainability Impact Award



1.1 About GameSparcs

Founded in 2010 and TPEX-listed since 2016, GameSparcs is a global game platform operator with over 200 employees, headquartered in Taichung, Taiwan, with locations in Taipei (Taiwan), Malta (Europe), Hangzhou and Chengdu (China). Since 2019, we have pursued diversification, extending beyond mobile game publishing into casual games, self-developing and publishing online casual games, and licensing LAN-based gaming systems to overseas markets.

Value chain overview

Classified under SASB’s Software & IT Services industry, our main businesses include mobile game publishing, self-development and publishing of online casual games, licensing LAN-based gaming systems to overseas markets

Upstream, we cooperate with cloud service providers to ensure stability and scalability, elevating player experience. Downstream, we value player engagement, gather feedback for continuous content and feature improvements, and provide player services to enhance satisfaction. We currently serve Taiwan, Japan, Southeast Asia, the U.S., and Latin America. Compared to 2023, there were no significant changes to our value chain, products and services, or business relationships.

Industry associations

We participate in associations such as the Taiwan Game Industry Promotion Association, leveraging regular or ad-hoc meetings to promote industry development and stay engaged with key topics including technology innovation, corporate governance, and sustainable operations.

1.2 Financial Performance

In 2024, consolidated revenue was NT\$802,063 thousand, mainly from online games and licensing of LAN gaming systems, up 3.57% from 2023’s NT\$774,449 thousand, primarily due to growth in LAN-based gaming system licensing. Gross margin reached 80%, exceeding 2023. Operating profit was NT\$78,364 thousand; consolidated net income after tax was NT\$85,162 thousand, with NT\$85,459 thousand attributable to owners of the parent; EPS was NT\$2.03, down from the prior year.

Unit: NT\$ thousand

Item / Year		2024	2023
Financial Income and Expenses	Consolidated Operating Revenue	802,063	774,449
	Consolidated Gross Profit	642,927	608,626
	Consolidated Operating Income (Loss)	78,364	123,847
	Consolidated Net Income	85,162	102,105
	Consolidated Total Comprehensive Income	97,080	105,082
	Net Profit Attributable to Owners of the Parent	85,459	102,022
	Total Comprehensive Income Attributable to Owners of the Parent	96,880	105,062
Item / Year		2024	2023
Profitability	Return on Assets (ROA) (%)	8.08	10.56
	Return on Equity (ROE) (%)	9.64	12.71
	Pre-tax Profit to Paid-in Capital Ratio (%)	26.97	31.41
	Net Profit Margin (%)	10.62	13.18
	Earnings Per Share (EPS) (NTD)	2.03	2.43

*For details, please see the [2024 Annual Report](#).

Unit: NT\$ thousand

Distribution of Economic Value	Y2024
Net Sales	802,063
Financial Investments	0
Proceeds from Asset Sales	0
Operating Costs	159,136
Employee Salaries and Benefits	274,200
Dividend Distribution	76,861
Interest Paid	381
Payments to Government	9,359
Community Investments	0
Retained Economic Value	282,126

1.3 Tax Management

GameSparcs' tax policy balances tax compliance with business activities and expectations related to ethics, society, and sustainability. It includes tax principles, attitude toward tax planning, acceptable risk levels, and cooperation with tax authorities. We adopt a conservative and prudent tax approach and review policies regularly. To align with international tax developments, transfer pricing policies follow the regulations of the jurisdictions where controlled participants operate. Our principal tax jurisdictions are Taiwan (ROC) and China. GameSparcs and local finance teams of subsidiaries are responsible for tax governance and control in accordance with local tax laws.

Tax information Unit: NT\$ thousand

	Y2024
Profit Before Tax	113,287
Book Tax Amount	28,125
Book Effective Tax Rate (%)	24.83%
Income Tax Paid	9,359
Cash Effective Tax Rate (%)	8.26%

Country-by-country reporting

Under Taiwan's profit-seeking enterprise income tax rules, GameSparcs is exempt from filing CbCR. The following summarizes income taxes paid in our main operating geographies this year:

Taiwan				
Number of Employees	Revenue (Thousands of NTD)	Profit Before Tax (Thousands of NTD)	Income Tax Payable (Thousands of NTD)	Income Tax Paid (Thousands of NTD)
213	708,423	151,910	684	9,359
China (Include Hong Kong)				
Number of Employees	Revenue (Thousands of NTD)	Profit Before Tax (Thousands of NTD)	Income Tax Payable (Thousands of NTD)	Income Tax Paid (Thousands of NTD)
103	93,640	-38,623	0	0

2

Sustainable Management

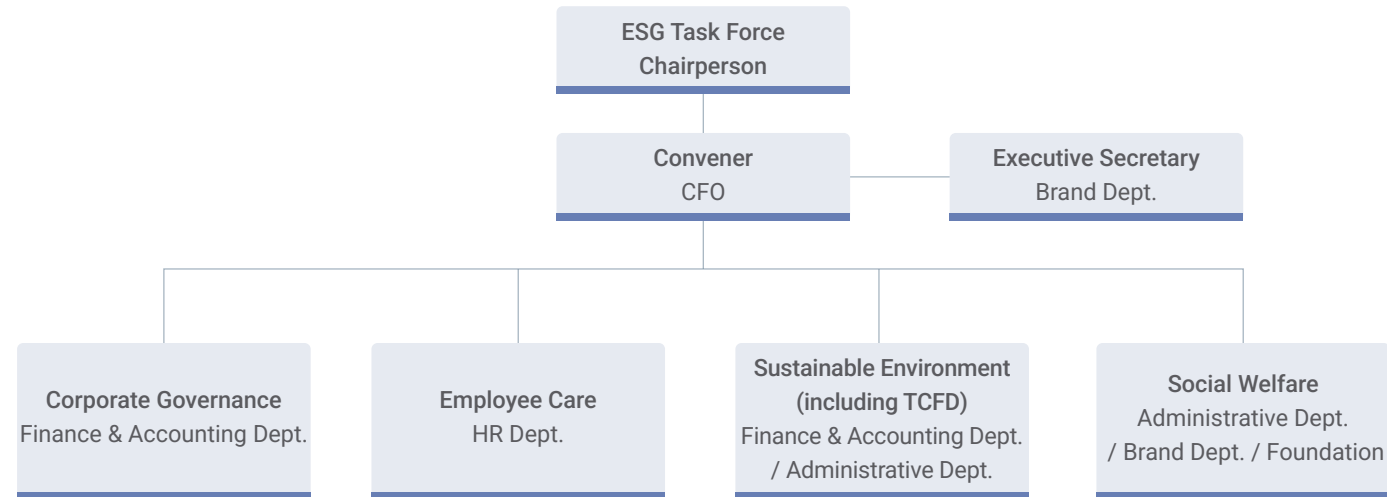
- 2.1 Sustainability Vision and Strategy
- 2.2 Materiality Analysis
- 2.3 Stakeholder Engagement



2.1 Sustainability Vision and Strategy

On May 11, 2022, the Board approved the establishment of the ESG Task Force, chaired by the Chairperson, with the VP of Finance as convener. The Corporate Governance Officer and key management team are assigned to formulate and promote sustainability policies, systems, related management guidelines, and concrete action plans. Covering governance, social responsibility, and environmental protection, working groups composed of core members from relevant departments promote sustainability tasks in line with the Sustainability Best Practice Principles. The Task Force reports to the Board at least annually. The most recent report date was November 11, 2024.

Organization Structure of the ESG Task Force:

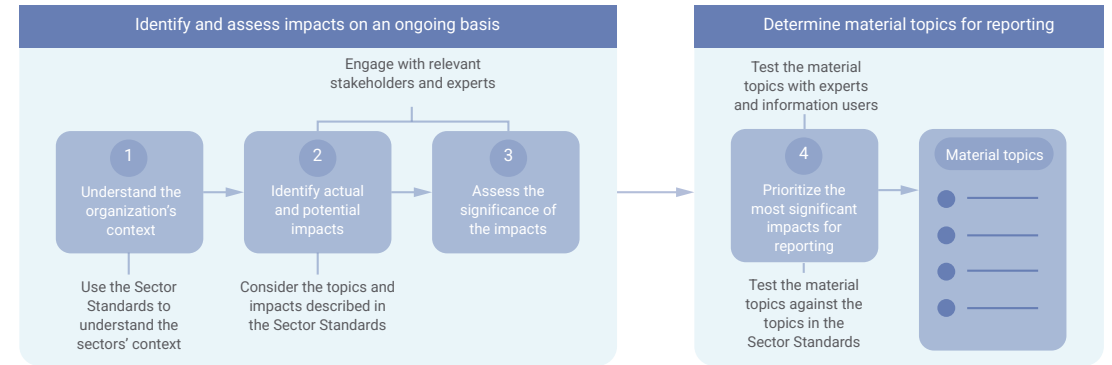


The Task Force comprises four functional groups respectively led by Finance & Accounting, HR, Administration, Brand, and the GX Foundation. In 2024, two meetings were held. The Board annually reviews governance and sustainability progress (including the report), evaluates strategy rollout, and requests adjustments as needed. 2024 key projects included: establishing a GHG Inventory Taskforce; setting GHG reduction targets; submitting the sustainability report for Board review; conducting positive/negative impact analysis of material topics; and amplifying social impact through public welfare activities.

2.2 Materiality Analysis

Following GRI 3: Material Topics 2021, we designed a materiality determination and analysis methodology. Through open discussions, surveys/interviews with stakeholders, and benchmarking peers domestically and internationally, we gauged stakeholder priorities. Considering industry characteristics, we referenced SASB standards and GRI requirements to identify material topics. Our tailored methodology helps us evaluate impacts, formulate responses, and communicate with stakeholders to enhance positive impacts and control negative ones.

Process to determine material topics



Step 1 Understand the organization's context

Per SASB (Oct 2018), our industry is Software & IT Services. We mapped value chain activities and partner relationships, identified sustainability topics, and primary stakeholders. Using AA1000SES:2015 and its principles (dependency, responsibility, influence, diverse perspectives, tension), we identified six key stakeholder groups: investors (shareholders), employees, partners/business partners, customers/players, media, and local residents/general public.

Step 2 Identify actual and potential impacts

We identified actual and potential impacts on the economy, environment, and people (including human rights) across business activities and relationships. Impacts may be positive/negative, short/long term, intentional/unintentional, reversible/irreversible. We used multiple sources, including internal data, third-party assessments, legal reviews, anti-corruption compliance, financial audits, occupational safety inspections, and shareholder documents. We identified 16 business activities, of which 3 have environmental impacts, 5 have social impacts, and 8 have governance impacts.

Step 3 Assess the significance of the impacts

We prioritized impacts using quantitative and qualitative approaches. Significance depends on the organization, industry, and business relationships. We consulted stakeholders and internal/external experts as appropriate. Results across environmental, social, and governance dimensions were consolidated, and stakeholder input was gathered through meetings with suppliers/partners, the Board, and the Sustainability Steering Committee.

Step 4 Prioritize the most significant impacts for reporting

Referencing GRI topic and sector standards, the Task Force set topics with stakeholder attention ≥ 80 as material. For financial materiality (per the EU's double materiality perspective), we assessed impacts on internal financial reporting and set a threshold of ≥ 55 for inclusion as material.

List of material topics

Considering double materiality, we assessed positive/negative impacts on corporate development, performance, positioning, and value, as well as impacts of our activities on the environment, society, and governance. Among 16 business activities, 3 have environmental impacts, 5 social impacts, and 8 governance impacts. Objectives and implementation status for each are defined accordingly.

Category	Material Topic	Positive Impact	Negative Impact	Goal	Implementation Status
Environmental	Energy and Resource Conservation	<ol style="list-style-type: none"> 1. Reduce energy consumption 2. Improve resource reuse 	Energy and resource waste leading to increased costs and affecting operational efficiency	Set short-, medium-, and long-term targets and policies for energy/resource reduction and greenhouse gas emission reduction	<ol style="list-style-type: none"> 1. Independently completed Scope 1 and Scope 2 greenhouse gas inventory 2. Established a monitoring system for electricity consumption in main IT equipment rooms to track and analyze usage trends and anomalies
	Operational Activities and Environmental Impact	Promote green office to reduce carbon emissions and minimize the impact of business activities on local communities and ecosystems	<ol style="list-style-type: none"> 1. High energy consumption of IT equipment and servers 2. General waste generation still poses potential environmental burdens 	<ol style="list-style-type: none"> 1. Establish internal carbon emission baseline year and reduction targets 2. Fully digitize internal approval processes 	<ol style="list-style-type: none"> 1. Set 2023 as the baseline year for greenhouse gas emissions, with the inventory covering the Taichung headquarters 2. Built an e-portal to integrate procurement and approval processes
	Climate Risk Management	<ol style="list-style-type: none"> 1. Market opportunities 2. Improved operational efficiency 3. Financial and investment advantages 	<ol style="list-style-type: none"> 1. Physical risk impacts 2. Transition risk impacts 3. Financial impacts 	<ol style="list-style-type: none"> 1. Set short, medium, and long-term quantitative indicators for energy/resource reduction and greenhouse gas emission reduction 2. Establish a comprehensive Scope 3 emission quantification system 	<ol style="list-style-type: none"> 1. The Board is the highest decision-making body for climate issues; the ESG Task Force holds regular meetings to review climate change strategies and targets, and manage climate risks and opportunities 2. Greenhouse gas intensity in 2024 decreased by 6% compared to 2023
Social	Labor Relations and Employee Rights	<ol style="list-style-type: none"> 1. Improve employee satisfaction and productivity 2. Reduce risk of labor disputes 	<ol style="list-style-type: none"> 1. Improper handling may lead to strikes 2. Low employee morale 	<ol style="list-style-type: none"> 1. Maintain harmonious labor relations 2. Ensure employee benefits comply with regulations and are competitive 	<ol style="list-style-type: none"> 1. Regularly hold employee and labor-management meetings 2. Provide employee consultation channels 3. Comprehensive grievance mechanisms (including unlawful infringement and sexual harassment procedures) 4. Conduct employee satisfaction surveys
	Workforce Structure and Benefits	<ol style="list-style-type: none"> 1. Attract and retain talent 2. Enhance corporate image and competitiveness 	<ol style="list-style-type: none"> 1. Unattractive benefits may lead to talent loss 2. Recruitment difficulties 	<ol style="list-style-type: none"> 1. Establish a competitive and fair compensation and benefits system 2. Continuously review workforce health 3. Enhance reputation in target talent markets to become an employer of choice 	<ol style="list-style-type: none"> 1. Conduct annual salary and benefits market surveys 2. Provide performance-based rewards annually 3. Offer diversified benefits (e.g., health checks, group insurance) 4. Check gender pay ratios across job levels 5. Participate in relevant corporate awards and evaluations 6. Monthly and annual recruitment and turnover analysis reports
	Talent Recruitment and Training Development	<ol style="list-style-type: none"> 1. Ensure sufficient and skilled talent 2. Enhance overall organizational capability 	<ol style="list-style-type: none"> 1. Poor recruitment may cause talent gaps 2. Lack of training may stagnate employee skills 	<ol style="list-style-type: none"> 1. Establish efficient recruitment processes 2. Provide systematic training and development plans 	<ol style="list-style-type: none"> 1. Monthly evaluation of recruitment effectiveness 2. Design diverse career development paths, such as talent blueprints and succession plan for key positions, with clear capability and training requirements at each stage 3. Conduct competency introduction and gap analysis 4. Regularly review internal talent pool and update talent roadmap according to business needs to ensure alignment with company goals

Category	Material Topic	Positive Impact	Negative Impact	Goal	Implementation Status
Social	Occupational Safety and Employee Health	<ol style="list-style-type: none"> 1. Reduce workplace injury rates 2. Protect employees' physical and mental health 3. Enhance corporate social responsibility image 	<ol style="list-style-type: none"> 1. Workplace accidents affect morale 2. High compensation and legal liabilities 	<ol style="list-style-type: none"> 1. Establish comprehensive occupational safety and health management 2. Ensure workplace safety and employee health 	<ol style="list-style-type: none"> 1. Conduct annual occupational safety and risk assessment surveys 2. Provide health checks and consultation services 3. No major workplace injury incidents
	Social Care and Public Welfare	<ol style="list-style-type: none"> 1. Enhance corporate image 2. Build stakeholder trust 3. Improve governance and organizational development 	<ol style="list-style-type: none"> 1. Brand image and reputation risks 2. Damaged stakeholder relationships 3. Organizational culture and governance risks 	<ol style="list-style-type: none"> 1. Increase input indicators: manpower, material donations 2. Enhance effectiveness indicators: number of beneficiaries, events, partners, community improvement, social impact 	<ol style="list-style-type: none"> 1. Invested NT\$750,000 in three areas: supporting sports development, deepening local education, and supporting the GX Foundation 2. Community feedback: donated food to Taichung Huamei Surplus Food Kitchen and organized beach cleanups at Shengang Wetland in Changhua, and collaborated with Ling Tung University in Taichung to host the Golden Eagle Design Award
Governance	Sustainable Development	Formulate and implement effective sustainability strategies to achieve higher economic and social value, contributing to long-term corporate development	Failure to establish sustainability strategies may lead to environmental pollution, resource waste, and increased social burdens, negatively impacting corporate social responsibility image and sustainable development	<ol style="list-style-type: none"> 1. Corporate governance evaluation 6-20% 2. Set short-, medium-, and long-term ESG targets 3. Follow Corporate Governance 3.0 - Sustainability Blueprint 	<ol style="list-style-type: none"> 1. Established a Sustainable Development Task Force to execute sustainability strategies and actions 2. Sustainability Report approved by the Board and supervised by the Board 3. Disclose Sustainability Report content in accordance with international standards such as GRI, SASB, and TCFD
	Corporate Governance and Ethical Management	<ol style="list-style-type: none"> 1. Enhance information transparency 2. Strengthen market trust 	<ol style="list-style-type: none"> 1. Internal control failures, legal violations 2. Loss of stakeholder trust 	<ol style="list-style-type: none"> 1. Continuously improve items not scored in corporate governance evaluation 2. Enhance awareness of governance and ethical management among employees and insiders 	<ol style="list-style-type: none"> 1. Appointed a corporate governance officer and established a sound governance structure 2. Formulated code of Ethical Conduct and procedures and Guidelines for Ethical Management prohibiting corruption and all forms of fraud 3. Conduct annual education and advocacy
	Risk Management	<ol style="list-style-type: none"> 1. Reduce operational loss risk 2. Improve company stability 	May cause business interruption or financial loss	<ol style="list-style-type: none"> 1. Enhance risk awareness and response capabilities of all employees 2. Improve overall risk management maturity 	<ol style="list-style-type: none"> 1. Formulated risk management policies and procedures approved by the Board 2. Hold regular annual meetings to review risk management mechanisms 3. Conduct annual education and training
	Operational Performance	<ol style="list-style-type: none"> 1. Stable revenue increases shareholder confidence 2. Develop diverse platforms and product portfolios 	<ol style="list-style-type: none"> 1. Exchange rate and international market fluctuations affect revenue stability 2. Information asymmetry in investment decisions 	<ol style="list-style-type: none"> 1. Maintain sound finances and transparent disclosure 2. Improve operational efficiency of platforms and self-developed products 	<ol style="list-style-type: none"> 1. Announce monthly revenue, hold regular investor conferences, and disclose financial information in both Chinese and English 2. Develop self-made games and expand into overseas markets

Category	Material Topic	Positive Impact	Negative Impact	Goal	Implementation Status
Governance	Legal Compliance	1. Reduce legal risks and enhance operational stability 2. Facilitate international market expansion and compliance with multi-country regulations	1. Frequent regulatory changes require investment in system updates and training 2. Failure to respond promptly may lead to compliance risks or reputational damage	1. 100% compliance with applicable domestic and international laws and regulations 2. Continuously improve internal control systems and compliance processes	1. Legal department regularly tracks domestic and international regulatory trends and updates legal information for internal use 2. Review and revise relevant management measures and systems to ensure legal operations 3. Promote cross-departmental legal briefings and training
	Data Privacy and Security	1. Strengthen trust and risk management 2. Reduce risk of data breaches	1. Financial and reputational loss from data breaches 2. Legal and regulatory risks	1. Short-term: establish information security policies and processes, conduct security training 2. Medium-term: strengthen security architecture and risk management 3. Long-term: analyze product security vulnerabilities, enhance development process, and continuously improve product security quality	1. Strengthened access control 2. Data leakage prevention 3. Multi-layer protection mechanisms 4. Account protection 5. Enhanced information security awareness
	Suppliers	1. Enhance supply chain transparency and trust 2. Reduce sustainability risks (e.g., information security, labor rights issues)	1. Small and medium suppliers may struggle with sustainability disclosure and process compliance 2. Lack of suitable supplier sustainability disclosure	1. Establish sustainable procurement policies and review systems 2. Establish supplier risk classification mechanisms	1. Introduced supplier ESG evaluation and declaration system 2. Prioritize cooperation with suppliers with green certification or ESG ratings
	R&D Capability	1. Enhance game competitiveness 2. Expand technology and AI applications to improve game production efficiency	1. Risk of product plagiarism 2. Long development cycles may miss market opportunities	1. Establish comprehensive intellectual property protection mechanisms 2. Improve R&D efficiency and quality	1. Apply for patents, register trademarks, and conduct cross-border copyright registration 2. Adopt agile development processes and invest in AI application mechanisms

2.3 Stakeholder Engagement

Using AA1000SES’s dimensions of dependency, influence, concern, responsibility, and diverse perspectives, we identified six key stakeholder groups: investors (shareholders), employees, partners/business partners, customers/players, media, and local residents/general public. We communicate with each group on their topics of interest via our website and relevant sections in this report and reported stakeholder engagement to the Board on November 11, 2024.

Stakeholder engagement results

Stakeholder	Significance to Gamesparcs	Communication Channels & Response Methods	Key Concerns	Report Section	Contact Window	Stakeholder Communication Achievements
Investors (Shareholders)	The recognition and support from investors are the driving force behind Gamesparcs sustainable operations.	Monthly revenue information (monthly) Investor conferences (annually) Shareholders meetings, annual reports (annually) Company website / Market Observation Post System (real-time) Investor relations email and hotline (real-time)	Corporate governance and operational performance	3.1 Corporate Governance Structure 3.3 Ethical Management and Anti-Corruption	Finance Department Ms. Lin 04-22360500 ext. 861 E-mail: investor@gamesparcs.com	1. Financial and business-related information is released irregularly via announcements or material information. 2. Investor conference held on 2024/11/29, with video and presentation files available on the official website. 3. Shareholders meeting held on 2024/6/13, with related reports uploaded to the company website and Market Observation Post System.

Stakeholder	Significance to Gamesparcs	Communication Channels & Response Methods	Key Concerns	Report Section	Contact Window	Stakeholder Communication Achievements
Employees	Employees are important partners in Gamesparcs sustainable development. The company is committed to providing competitive benefits, cultivating outstanding talent to enhance operational efficiency, and safeguarding employee rights with respect and care.	[Regular] Employee health checks / Occupational safety surveys / Employee assemblies / Labor-management meetings / Welfare committee meetings / Performance appraisals [Irregular] Internal emails / Website/TV wall bulletin boards / Training sessions / Satisfaction surveys / Occupational health interviews	Occupational safety and health Human rights and labor relations Employee benefits Training and development Corporate sustainability	5.1 Diversity and Inclusion 5.2 Rights and Welfare 5.3 Talent Development and Career 5.4 Friendly Workplace	Suggestions/Complaints HR Department Mr. Shen 04-22360500 ext. 502 E-mail Employee Welfare: wecare@gamesparcs.com Complaint Channel: staff@gamesparcs.com	1. Annual employee health check (1x), occupational safety survey (1x), employee assembly (2x), labor-management meetings (5x), welfare committee meetings (4x), performance appraisal (1x) 2. Company-wide competency development training (1x), sexual harassment prevention briefing (1x), workplace violence prevention briefing (1x), trade secret protection briefing (1x), human rights briefing (1x), group insurance satisfaction survey (1x)
Partners / Business Partners	Stable cooperation with hardware/software suppliers and outsourcing service providers to continuously deliver quality services and create value together.	On-site, phone, mail, meetings (real-time)	Information security and privacy protection Integrity and legal compliance Cooperation and future development	3.5 Supplier Management	Branding Department Ms. Lin 04-22360500 ext. 209 E-mail: contact@gamesparcs.com	1. Monthly information security awareness briefings 2. Irregular participation in domestic and international game exhibitions
Customers / Players	Providing customers with quality games and services to increase their trust and support for the company.	FB fan page, customer service hotline, customer service email, multilingual knowledge base (real-time) Visits (irregular)	Game quality Information security and privacy protection Customer rights and services	3.6 Customer Service and Satisfaction	Customer Service Email: ac@gonline.com.tw bc@gonline.com.tw Customer Service Center (Message Board): https://www.aceclub.com.tw/cs https://www.bravocasino.net/Home/CustomerService iOS / Android dual-platform message response FB fan page private message: https://www.facebook.com/aceclubtw https://www.facebook.com/profile.php?id=100063970208726	1. Monthly information security awareness briefings 2. Multiple service channels provided for players
Media	The media acts as a bridge between the company and stakeholders. Timely and accurate reporting of company news by the media helps stakeholders access correct information and continuously strengthens the company	Investor and shareholders' meetings Press releases (quarterly) Operational news releases (irregular) Company website / Market Observation Post System (real-time) Phone and mail for media inquiries (real-time)	Corporate governance and operational performance Integrity and legal compliance Labor relations and friendly workplace Corporate image	1.1 About Gamesparcs 1.2 Financial Performance	Branding Department Ms. Lin 04-22360500 ext. 209 Email: contact@gamesparcs.com	1. Quarterly financial press releases 2. One shareholders meeting held 3. One investor conference held
Local Residents / General Public	As a cultural and creative industry, Gamesparcs does not generate wastewater, exhaust, or other polluting waste. The company maintains good environmental protection and, upholding the core value of shared prosperity, promotes public welfare activities connecting with local residents to give back positively to the community.	Latest information released on the official website (irregular) Real-time updates via social media	Social participation Corporate image Integrity and legal compliance	3.3 Ethical Management and Anti-Corruption 6.1 Giving Back to the Community	Finance Department Ms. Lin 04-22360500 ext. 861	1. Joined by employees, affiliates, and local neighborhoods in food donation to Taichung Huamei Surplus Food Kitchen 2. Deepened local education by sponsoring Ling Tung University Golden Eagle Design Award

3

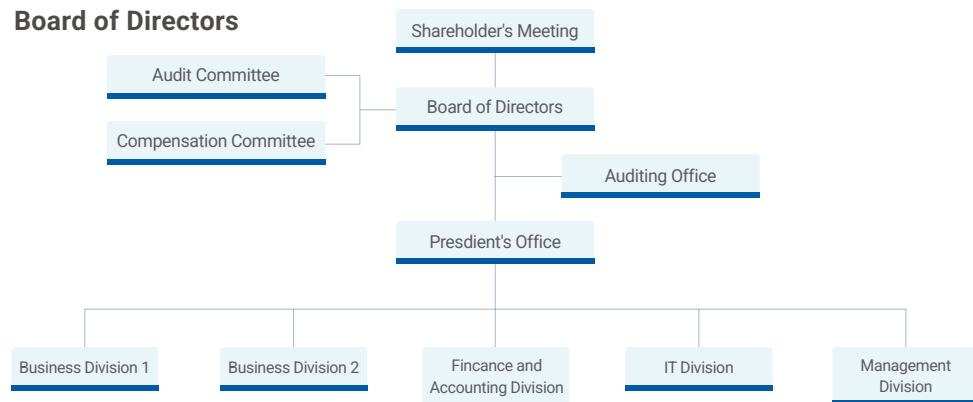
Corporate Governance

- 3.1 Corporate Governance Structure
- 3.2 Risk Management
- 3.3 Ethical Business and Anti-Corruption
- 3.4 Information Security and Privacy Management
- 3.5 Supplier Management
- 3.6 Customer Service and Satisfaction



3.1 Corporate Governance Structure

3.1.1 Board of Directors



The Board is GameSparcs' highest decision-making body, overseeing overall operations and management performance. Directors are nominated and elected per the Articles of Incorporation. The Board has seven directors, including four independent directors, each serving three-year terms, elected via candidate nomination. The Chairperson is elected by the Board. Per our "Board Election Procedures" and "Corporate Governance Best Practice Principles," more than half of directors have no spousal or second-degree kinship ties, and there is one female director, ensuring independence and diversity.

Director education and concurrent positions

Position	Name	Experience (Education)	Current Concurrent Positions
Chairperson	Ku, Kang-Wei	National Chiao Tung University, Institute of Computer Science and Engineering Chairperson of GOSMIO TECHNOLOGY CO., LTD. Chairperson and president of Megata Ltd. Chairperson and President of Urnet Solutions Ltd.	President of the Company Chairperson and President of Xiang Shang Games Co., Ltd. Chairperson and President of Audere Gaming Co., Ltd. Chairperson of World Investment Inc. Chairperson of GX Foundation Person in charge of P and P Investment Co. Ltd. Chairperson and President of Megata Ltd. Chairperson of Velvix Ltd. Chairperson of Crypto City Ltd.
Director	Ku, Che-Ming	School of Chinese Medicine & Graduate Institute of Chinese Medicine Taiwan Otolaryngology Specialist Taiwan Chinese Medicine Clinician Chairperson of Taiwan Anthroposophic Medicine & Health Care Platform Chairperson of GX Foundation Supervisor of Megata Ltd. Supervisor of URNET SOLUTIONS LTD.	President of Ku Otolaryngology Clinic Chairperson of Chian-Shin Welfare and Charity Foundation Supervisor of Xiang Shang Games Co., Ltd. Director of Audere Gaming Co., Ltd. Director of World Investment Inc. Person in charge of Shih Neng Investment Co., Ltd. Director of Megata Ltd.
Director	BVI Shifu Corp.	Not applicable	Not applicable
Director	Liu, Han- Ming (*Resigned on June 20, 2024)	Kota Tinggi Secondary School, Malaysia Founder and Permanent Honorary Consultant of Malaysia Charity Association	Chairman of Classic Vantage Limited Chairman of the Board, Asia Elmark Limited Chairman, Harvest Miracle Capital Berhad Limited Honorary President, Kota Tinggi Chinese Chamber of Commerce, Johor, Malaysia Malaysia Kota Tinggi Marwick Chinese Primary School Finance Honorary President of Kota Tinggiy Teh Church, Malaysia Founder and Permanent Honorary Advisor of Caritas Malaysia

Position	Name	Experience (Education)	Current Concurrent Positions
Independent Director	Ho, Ron-Shu	MBA, NTU Deputy and investment officer, Te-Hung Investment Management Consulting Co. Project manager, Department of Investment, O-Bank Group Vice President, Department of Asset Management, Capital Securities	President of Yuan-Chuang Industrial Investment Consulting Co. Ltd.
Independent Director	Wang, Zheng- Tang	Bachelor of Materials Engineering, Tsinghua University Master of Materials Engineering, Jiaotong University PhD Candidate in Electronic Engineering, Jiaotong University Master of Business Administration, National Chengchi University Product manager, BenQ; Investment manager, China Venture Management, CDIB; Chairperson of Turnkey Manufacturing Solutions Inc., Executive Chairman of STAR Technologies, Inc. & WholeSenses Global Corp	Chief Strategies Officer of Graphen Technologies General Manager and Director of Graphen Drugomics
Independent Director	Wu, Pei-Fen	M.Sc., Michigan State University's Institute of Telex and Video Managemen Special Assistant to the Vice President's Office Associate Manager of Weiyang International Co., Ltd. Technical Promotion Manager, Microsystem Center, Industrial Technology Research Institute Director of Yanguang Wireless IOT Co., Ltd.	Manager of the Taiwan-Japan Fund Senior Vice President of Shengfu Industrial Co., Ltd. Director, Sheng Fu Industrial Co., Ltd. Director, Zhilin Technology Director, Changchuan Information
Independent Director	Cheng, Chang-Chun	PhD, Department of Finance, National Taiwan University Assistant professor at Mingchuan University	Chairperson of Cheng Yung-Cheng Ancestral Worship Foundation, Hsinchu City Independent Director of Taiwan Chi Cheng Enterprise Co., Ltd. Supervisor of the Trendforce Corp.

Board of Directors' Operation Status

Position	Name	Expected Attendance (A)	Actual Attendance (B)	Proxy Attendance	Actual Attendance Rate (%) (B/A)
Chairperson	Ku, Kang-Wei	5	5	0	100%
Director	Ku, Che-Ming	5	4	1	80%
Director	BVI Shifu Corp.	5	5	0	100%
Director	Liu, Han- Ming (*Resigned on June 20, 2024)	3	2	0	67%
Independent Director	Ho, Ron-Shu	5	5	0	100%
Independent Director	Wang, Zheng- Tang	5	5	0	100%
Independent Director	Wu, Pei-Fen	5	5	0	100%
Independent Director	Cheng, Chang-Chun	3	3	0	100%

Director remuneration policy

Director remuneration is stipulated in the Articles. If the Company has earnings, the Board may allocate no more than 3% as directors' remuneration. Total remuneration is determined by the Board with reference to each director's involvement and contribution, and peer benchmarks. Directors receive attendance fees based on meeting participation. Independent directors receive a fixed annual retainer regardless of profit/loss; directors serving on functional committees are unpaid. Performance evaluations per the "Board Performance Evaluation Rules and Procedures" inform director nomination and remuneration decisions. Factors include meeting attendance, interaction with management, internal relationship management and communication, and industry knowledge. The Remuneration Committee and Board review performance and remuneration appropriateness. In 2024, the Board, individual directors, and committees all achieved "exceeds standard" in self-evaluations. Actual remuneration was reviewed by the Remuneration Committee and approved by the Board. For details, see the [2024 Annual Report](#).

Board diversity

Our seven directors (including four independent directors) possess extensive experience in management, industry knowledge, finance, international markets, etc. Average tenure is three years; all independent directors serve no more than three consecutive terms. One director is female (an independent director), representing 14%. We will continue to seek qualified female directors to enhance gender diversity. Board diversity criteria are set in our "Corporate Governance Best Practice Principles," including capabilities in business judgment, accounting and finance, management, crisis management, industry knowledge, international vision, leadership, and decision-making. We will adjust the policy as needed to meet operational and development needs. The current board diversity policy and its implementation status are as follows:

Name	Basic Composition				Industry Experience				
	Nationality	Gender	Age	Term of Independent Directors	Management & operation capabilities	Accounting & Finance Analysis	Leadership & decision-making abilities	Industry knowledge	International marketing knowledge
Chairperson Chen Hao Investment Co., Ltd. Representative: Ku, Kang-Wei	ROC	Male	51-60	-	v	-	v	v	v
Shi Neng Investment Co., Ltd. Representative: Ku, Che-Ming	ROC	Male	51-60	-	v	-	-	v	-
BVI Shifu Corp.	BVI	-	-	-	-	-	-	-	-
Ho, Jung-Shu	ROC	Male	51-60	3	v	v	-	v	-
Wang, ChengTang	ROC	Male	51-60	2	v	v	v	v	-
Wu, Pei-Fen	ROC	Female	51-60	2	v	-	-	v	-
Cheng, ChangChun	ROC	Male	51-60	1	v	v	-	v	-

3.1.2 Functional committees

The Board has an Audit Committee and a Remuneration Committee to assist in oversight. Functional departments promote ethical business practices with mutual checks. Internal Audit carries out audits and reports findings to the Board.

Committee responsibilities and operations

Governance Unit	Function Description	Number of Members	Number of Independent Directors	Number of Meetings
Board of Directors	<p>The Board of Directors should guide the company's strategy, supervise management, and be accountable to the company and its shareholders. All operations and arrangements of the corporate governance system should ensure that the Board of Directors exercises its powers in accordance with laws, the company's Articles of Incorporation, or resolutions of the shareholders' meeting. The following matters shall be submitted to the Board of Directors for resolution:</p> <ol style="list-style-type: none"> 1.Establishment or amendment of internal control systems in accordance with Article 14-1 of the Securities and Exchange Act. 2.Establishment or amendment of procedures for material financial/ business acts such as acquisition or disposal of assets, engaging in derivative transactions, lending funds to others, or providing endorsements or guarantees for others, in accordance with Article 36-1 of the Securities and Exchange Act. 3.Matters involving directors' own interests. 4.Major asset or derivative transactions. 5.Major lending of funds, endorsements, or provision of guarantees. 6.The raising, issuance, or private placement of equity-type securities. 7.Appointment, dismissal, or compensation of attesting CPAs. 8.Appointment or dismissal of financial, accounting, or internal audit officers. 9. Other major matters as prescribed by the competent authority. 	7	4	5
Audit Committee	<p>The Audit Committee shall be composed entirely of independent directors, with no fewer than three members. One member shall serve as the convener, and at least one member must possess accounting or financial expertise. The exercise of powers and related matters of the Audit Committee and its independent director members shall be conducted in accordance with the Securities and Exchange Act, the Regulations Governing the Exercise of Powers by Audit Committees of Public Companies, and the rules of the stock exchange or over-the-counter trading center. The following matters shall be submitted to the Audit Committee for resolution:</p> <ol style="list-style-type: none"> 1.Establishment or amendment of internal control systems in accordance with Article 14-1 of the Securities and Exchange Act. 2.Assessment of the effectiveness of the internal control system. 	4	4	5

Governance Unit	Function Description	Number of Members	Number of Independent Directors	Number of Meetings
Audit Committee	<ol style="list-style-type: none"> 3.Establishment or amendment of procedures for material financial/ business acts such as acquisition or disposal of assets, engaging in derivative transactions, lending funds to others, or providing endorsements or guarantees for others, in accordance with Article 36-1 of the Securities and Exchange Act. 4.Matters involving directors' own interests. 5.Major asset or derivative transactions. 6.Major lending of funds, endorsements, or provision of guarantees. 7.The raising, issuance, or private placement of equity-type securities. 8.Appointment, dismissal, or compensation of attesting CPAs. 9.Appointment or dismissal of financial, accounting, or internal audit officers. 10. Annual and semi-annual financial reports. 11. Other major matters as prescribed by the company or the competent authority. 	4	4	5
Remuneration Committee	<p>The Remuneration Committee is composed of independent directors. The professional qualifications of its members, the exercise of their powers, the establishment of organizational rules, and related matters shall be handled in accordance with the "Regulations Governing the Establishment and Exercise of Powers of Remuneration Committees of Companies whose Stock is Listed on the Stock Exchange or Traded Over the Counter."</p> <ol style="list-style-type: none"> 1.To establish and periodically review the performance goals and the policies, systems, standards, and structure of compensation for the directors and managers of GameSparcs. 2.To periodically evaluate the achievement of performance goals by the directors and managers of GameSparcs, and to determine the content and amount of their individual compensation. 	3	3	3

3.1.3 Performance evaluations of the Board and committees

To enhance governance and Board effectiveness, we established “Board Performance Evaluation Rules” in line with best practices. Annual self-assessments are conducted for the Board, directors, and functional committees. Results are disclosed on [our website](#).

Performance evaluation results

	Board Performance Evaluation	Self-assessments of Board Members	Performance Evaluation of Audit Committee	Performance Evaluation of Remuneration Committee
Item	1.The degree of participation in company operations 2.Enhancement of the quality of board decision-making 3.Composition and structure of the board of directors 4.Selection and ongoing training of directors 5.Internal control	1.Understanding of company goals and missions 2.Awareness of directors’ responsibilities 3.Degree of participation in company operations 4.Internal relationship management and communication 5.Directors’ professionalism and ongoing training 6.Internal control	1.Degree of participation in company operations 2.Awareness of functional committee responsibilities 3.Enhancement of functional committee decision-making quality 4.Composition and member selection of functional committees 5.Internal control	1.Degree of participation in company operations 2.Awareness of functional committee responsibilities 3.Enhancement of functional committee decision-making quality 4.Composition and member selection of functional committees
Index	45	23	24	21
Result	5 (Excellence)	5 (Excellence)	5 (Excellence)	5 (Excellence)

Directors’ and Supervisors’ Training Status

Board members are encouraged to participate in continuing education courses covering topics such as finance, risk management, business, commerce, accounting, law, or corporate social responsibility, either upon their appointment or throughout their tenure. These courses should be organized by institutions designated in accordance with the “Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE/TPEX Listed Companies.” In addition, all levels of employees are required to strengthen their professional and legal knowledge. All directors of GameSparcs have achieved 100% completion of the required training hours. In 2024, the total training hours for the seven directors amounted to 48 hours.

Board succession planning and operation status

According to the provisions of the Company’s Articles of Incorporation, the selection of directors is conducted through a candidate nomination system. In accordance with the Rules for Election of Directors and the Corporate Governance Best Practice Principles, the Company has established a board diversity policy regarding the composition of the Board of Directors. This policy takes into account the diverse requirements for directors, including professional background, technical expertise, industry experience, and gender. In consideration of the Company’s operations, business model, and development needs, the Company proposes a list of director candidates and plans appropriate arrangements for board composition and succession. The Company also continuously implements a board succession plan, aiming to ensure that the overall expertise of the Board covers, to the greatest extent possible, areas such as business management, corporate strategy, decision-making capability, international market perspective, industry knowledge, research and development, finance and accounting, integrity and innovation, and includes at least one female director.

The process for selecting director candidates must comply with qualification reviews and relevant regulations to ensure that, when a board vacancy arises or an increase in the number of directors is planned, suitable new directors can be effectively identified and appointed.

In addition, the Company has established Board Performance Evaluation Procedures. Through performance evaluation metrics—including oversight of company objectives and missions, awareness of responsibilities, level of participation in operations, management of internal relationships and communication, professional competencies and ongoing development, and internal controls—the Company assesses the effectiveness of board operations and evaluates the performance of directors. The results of these evaluations serve as a reference for future director selection.

3.2 Risk Management

To establish robust risk management and advance sustainable operations, we adopted “Risk Management Policies and Procedures” to integrate risk management into operations and daily management, improve role clarity, provide reliable information, and allocate resources effectively. The Audit Committee serves the functions of a Risk Management Committee, and Finance leads implementation.

Implementation status of the risk management policy and risk assessment standards

Adopted August 9, 2023, and approved by the Board, the Audit Committee oversees risk management while Finance executes assessments and reports at least annually. On September 27, 2024, we held training on ethical business and practical risk management. The 2024 risk management report was presented to the Board on November 11, 2024. We assess ESG-related risks per materiality and have policies such as internal audit, whistleblowing, climate risk management, and operational risk management, with dedicated structures to lower risk probability and to establish responses for material risks.

The Company has assigned the Audit Committee to perform the functions of the Risk Management Committee. The Finance and Accounting Department serves as the unit responsible for promoting and implementing these tasks. In accordance with the principle of materiality, the Company conducts risk assessments related to environmental, social, and corporate governance (ESG) issues relevant to its operations. At the same time, related management policies have been established, such as internal audit systems, whistleblowing mechanisms, climate change risk management, and operational risk management. Corresponding organizational units are set up to regularly review and reduce the likelihood of risks occurring. Through a comprehensive risk management framework, various risks that may affect the achievement of company objectives are managed. After assessment, risk management strategies and measures for material issues are formulated as follows.

Material Issue	Risk Assessment Item	Risk Management Strategies & Measures
Environment	Environmental Protection	As a gaming company whose core business is online operations, our industry does not generate environmental pollution. However, as global citizens, we recognize the importance of environmental sustainability. Therefore, the company plans to establish an internal employee portal that integrates payroll management, attendance management, general affairs procurement, payment and reimbursement, and internal announcements. By digitizing internal approval processes, we aim to reduce paper consumption.
	Climate Change	As we are not a manufacturing company, we do not consume large quantities of raw materials or water resources. Our primary energy consumption is concentrated in office computers and data center equipment. The company is committed to improving resource utilization efficiency and using environmentally friendly and low-impact renewable resources. This includes prioritizing the adoption of energy-efficient equipment to reduce energy consumption, purchasing products with green certifications, and minimizing waste generation.
Social	Labor Relations	Our company complies with relevant laws and regulations and adheres to international human rights conventions to uphold internationally recognized labor rights. In cases where employee rights may be at risk, we provide effective and appropriate grievance mechanisms to ensure equality and transparency throughout the complaint process. Our company provides a safe and healthy working environment for employees, including necessary health and first aid facilities, and is committed to reducing factors that may endanger employee safety and health in order to prevent occupational hazards. We create a positive environment for employees’ career development and offer comprehensive training, development, and appropriate incentive programs to enhance talent competitiveness.
	Public Welfare Engagement	The company remains committed to education and environmental issues, promoting social issue critical thinking education and the SOGA STOP plastic reduction initiative through the GX Foundation.
Governance	Corporate Governance	By establishing a governance organization and implementing internal control mechanisms, the company ensures that all personnel and operations strictly comply with relevant laws and regulations.
	Integrity and Ethics	The company has established a Code of Ethical Conduct, Code of Business Ethics, and Employee Code of Conduct, which are promoted by the Finance Department. These are supported by internal audit operations, self-assessment of internal controls, and a whistleblowing channel for violations of professional ethics, thereby implementing anti-corruption measures.
	Information Security	The company has an Information Technology Department responsible for formulating information security and personal data management policies. For all customers and stakeholders served by the group, we are committed to protecting the privacy of personal data collected for business purposes in accordance with data protection laws, and we continuously strengthen information security controls to ensure data security.

3.3 Ethical Business and Anti-Corruption

3.3.1 Ethical Business

GameSparcs has established policies based on integrity and has built sound corporate governance and risk control mechanisms, demonstrating its commitment to integrity, governance, and responsible business practices to create a sustainable operating environment. The company has adopted a "Code of Integrity Management," which has been approved by the board of directors. This code clearly stipulates that GameSparcs' directors, managers, and employees must comply with legal regulations and prevent dishonest conduct in the execution of business, thereby strengthening GameSparcs' corporate culture of integrity and sound development, and providing a reference framework for good business operations. To ensure that employees act in accordance with laws, regulations, and professional ethics, and uphold the principle of integrity when conducting business, the "Code of Integrity Management" includes a mechanism for assessing the risk of dishonest behavior. The company strictly requires that all decisions and actions must be based on compliance with legal requirements. In addition, regular training on the "Code of Integrity Management" is conducted, and business activities with higher risks of dishonest behavior within the scope of operations are periodically analyzed and assessed. Based on these assessments, preventive measures are formulated and their appropriateness and effectiveness are regularly reviewed.

GameSparcs has established an effective internal control system, with internal audit personnel regularly checking compliance. For business activities with higher risks of dishonest conduct, as specified in Article 7, Paragraph 2 of the "Code of Integrity Management for Listed Companies" or within other business scopes, preventive management measures are implemented. The most recent report to the board of directors on the implementation of integrity management was made on November 11, 2024.

In terms of operational activities, GameSparcs has established appropriate internal control systems in accordance with regulatory requirements for anti-money laundering and other compliance matters, including measures to prevent involvement in gambling and money laundering risks. Regular training is provided to employees and supervisors of various departments. To promote and advocate integrity, a dedicated unit regularly conducts internal advocacy and provides training for new employees. Relevant regulations, such as the "Integrity Management Operating Procedures and Code of Conduct," are available on the company website for reference at any time. In 2024, GameSparcs participated in a total of 38 internal and external training sessions on integrity management topics (including compliance with integrity management regulations, corporate governance, accounting systems, and internal controls), with a total of 38 training hours. Regarding integrity management, internal audit personnel regularly check compliance and implement preventive management measures for business activities with higher risks of dishonest conduct, as specified in Article 7, Paragraph 2 of the "Code of Integrity Management for Listed Companies" or within other business scopes. In 2024, GameSparcs did not incur any financial losses related to integrity management or anti-competitive behavior.



Integrity commitments

We have adopted the "Code of Ethical Conduct" and "Integrity Management Guidelines" for directors, managers, employees, appointees, and persons with actual control to prevent conflicts of interest and unethical conduct and to communicate standards to stakeholders.

GameSparcs and its subsidiaries and organizations explicitly state their policy of integrity management in their regulations and external documents. The board of directors and senior management actively fulfill their commitment to the integrity management policy and ensure its effective implementation in internal management and business activities.



Integrity Procedures

Integrity standards and guidelines: "Integrity Management Guidelines," "Procedures for Ethical Management and Guidelines for Conduct," "Code of Ethical Conduct," and "Whistleblowing Policy."

Board resolutions: Major policies and transactions (e.g., significant operations, investments, asset acquisition/disposal, bank financing, loans to others, endorsements/guarantees) are evaluated by responsible units and approved by the Board.

Counterparty clauses: Our Code requires suppliers to fulfill corporate social responsibility and comply with laws; this is considered in selection. Effective accounting and internal control systems are maintained. Finance is the responsible unit.



Whistleblowing channels

We maintain internal and external grievance channels. Per the "Whistleblowing Policy," procedures and confidentiality are established. Upon case acceptance, a task force investigates per procedure. If violations are confirmed, disciplinary actions follow company rules. We also maintain a stakeholder section on our website for open communication. In 2024, there were no whistleblowing cases and no major violations.

Hotline: +886-4-22360500 #861

Email: CSR@gamesparcs.com

3.3.2 Anti-corruption

According to the GRI Standards, corruption includes practices such as bribery, facilitation payments, fraud, extortion, collusion, and money laundering; offering or accepting gifts, loans, fees, rewards, or other benefits as inducements for dishonest, unlawful, or breach-of-trust behavior; as well as acts of embezzlement, trading in influence, abuse of power, illicit enrichment, concealment, and obstruction of justice.

GameSparcs has always adhered to the principle of integrity in conducting all business activities, prohibiting corruption and any form of fraudulent behavior. To help stakeholders better understand its ethical standards and integrity management policies, GameSparcs has established a “Code of Ethical Conduct” and “Procedures for Ethical Management and Guidelines for Conduct” as compliance references. In all business dealings, GameSparcs takes into account the legality of counterparties and whether there is any record of dishonest behavior, ensuring that all activities comply with principles of integrity. Contracts explicitly stipulate that in cases where dishonest conduct harms the company’s interests, GameSparcs has the right to unconditionally terminate or rescind the agreement at any time.

Furthermore, GameSparcs requires that during their employment, all employees must not exploit their professional positions to request entertainment or gifts from clients or suppliers, nor accept commissions, payments, or other improper benefits, thereby preventing personal interests from undermining the company’s rights and interests. To date, GameSparcs has not encountered any substantiated cases of corruption or bribery, complaints of customer privacy violations or data loss, or incidents of business operations in breach of regulations.

3.3.3 Internal control and audit

GameSparcs, in accordance with its scale, business operations, management requirements, and other relevant legal regulations, has established a dedicated internal audit unit— the Audit Office. The Audit Office is headed by one Chief Auditor, who reports directly to the Board of Directors and is exclusively responsible for internal audit-related work. The purpose of establishing the Audit Office is to assist the Board of Directors and management in examining and reviewing the effectiveness of the implementation of the internal control system, as well as to provide recommendations for improvement, thereby ensuring the continuous and effective implementation of the internal control system and serving as a basis for reviewing and revising the internal control system.



Purpose of Internal Audit

The purpose of internal audit is to assist the Board of Directors and management in examining and reviewing the effectiveness of the implementation of the internal control system, providing recommendations for improvement, ensuring the continuous and effective implementation of the internal control system, and serving as a basis for reviewing and revising the internal control system.



Operation of Internal Audit

The internal audit unit operates in accordance with the “Regulations Governing Establishment of Internal Control Systems by Public Companies” issued by the Securities and Futures Bureau. Based on risk assessment, the unit formulates an annual audit plan, which is implemented after approval by the Board of Directors. The unit also conducts special audits or reviews as needed. Through the execution of regular and special audits, the internal audit unit provides management with information on the operation of internal control functions. The Company has established an internal control system in accordance with relevant laws and regulations, and has implemented the Three Lines of Defense for internal control. The Audit Office supervises each internal unit and subsidiary to conduct self-assessments annually. The internal audit unit then reviews the self-assessment reports of each unit and subsidiary, together with the status of improvements to internal control deficiencies and irregularities identified by the audit unit. This serves as the main basis for the Board of Directors and the General Manager to evaluate the overall effectiveness of the internal control system and to issue the Internal Control System Statement.

Roles and Functions of the Three Lines of Defense in Internal Control

Organizer	Model	Role and Function
01 Each Unit	Implement self-inspection and internal control operations across all departments	Implement self-inspection and internal control operations; design sound internal control procedures to identify and manage various risks.
02 Management & Legal	Utilize professional expertise to assist in optimizing company processes, and ensure effective risk management through management-level oversight	Assist in process optimization with professional skills and ensure effective risk management through management oversight; continuously supervise and assist units from an overall risk management perspective.
03 Internal Audit	Conduct audits with independence and objectivity as top priorities, reporting directly to the Board of Directors	Conduct audits with independence and objectivity, reporting directly to the Board of Directors; timely examine and evaluate the effectiveness of the internal control system, execute audit tasks according to standard operating procedures, and provide relevant recommendations to each unit.

Annual audit plan

Internal Audit performs routine audits across internal control cycles or special audits as needed.



3.4 Information Security and Privacy Management

To protect intellectual property, information assets, user personal data, and online operations, we follow the government’s information security blueprint to establish information security policies, management, and appropriate technical and procedural safeguards. There were no major information security incidents or losses in 2024.

3.4.1 Information and communications security (ICS) management framework

The IT Department is the authority for information security, with designated IS officers responsible for promoting, coordinating, supervising, and reviewing ICS matters; implementing policies; awareness training; and collecting improvements for ISMS effectiveness. Internal Audit performs annual audits of information security controls.

3.4.2 Information security policy

To strengthen and implement information security management, our company has established an internal control system—Information Security Management Guidelines—with the aim of achieving the following objectives:

- Ensure availability, integrity, and confidentiality
- Protect customer data and information assets from internal/external threats
- Ensure system continuity
- Implement audits to ensure sustained effectiveness



3.4.3 Key management measures

Our company's information security management operates under the PDCA (Plan-Do-Check-Action) cyclical management model to ensure the achievement of objectives and continuous improvement. The specific goals and measures are as follows:

1. Computer equipment security

01

Servers and core network equipment are housed in dedicated server rooms with badge access, entry logs, and 24/7 video recording.

02

Independent air conditioning, smoke/temperature alarms, gas-based fire suppression, UPS and voltage regulators are installed.

03

Servers and endpoint computer devices are equipped with centrally managed antivirus software, featuring an automatic virus definition update mechanism to ensure that all IT equipment maintains the same level of antivirus protection.

04

Servers and endpoint computer devices are equipped with centrally managed intelligent endpoint protection software, capable of detecting and preventing the execution of potentially threatening system files and malicious software.

05

Log management and monitoring: important server logs are centrally collected and managed. Alert rules are established for critical system events to enhance early detection of suspicious activities.

2. Network security

01

The network is segmented into different sections according to organizational units, preventing the rapid spread of malware or viruses from a single unit and containing potential risks within a single network segment.

02

Enterprise-grade firewalls are deployed at internet gateways to block external attacks, control connections, and filter malicious and phishing websites, thereby strengthening network security management and protection.

03

Encrypted VPN connections are used for network communication between offices at different locations to prevent data from being illegally intercepted during transmission.

04

Employees who need to remotely access the company's internal systems must first apply for an SSLVPN account and log in securely via SSLVPN. This approach not only ensures information security during the login process but also retains corresponding usage records for future audits or investigations.

05

Email antivirus and spam filtering mechanisms are in place to prevent viruses and spam emails from reaching users' endpoint devices.

3. Access control

01

When an employee joins the company, the Human Resources Department will apply for a general system account on their behalf. When an employee leaves (or retires), they are required to personally go to the Information Technology Department to complete the account deletion procedures for all systems and sign for confirmation. This workflow effectively controls account permissions, prevents unauthorized personnel from accessing the system, and enhances overall information security.

02

If an employee needs to access back-end management systems related to their work, they must first submit an application, which must be approved by their supervisor. The IT Department will then set up the necessary system access. This application process ensures strict control over system access permissions and effectively prevents potential security risks.

03

In accordance with government configuration baseline principles, requirements are set for operating system password complexity and length, screen lock activation, and account lockout after login errors.

04

File server permissions are set for different personnel and groups according to the needs of each department to ensure information security. At the same time, group policy management tools are used to centrally manage various audit settings of the file server, further enhancing system reliability and management efficiency.

4. Cloud security

01

Utilize cloud IAM (Identity and Access Management) services for identity and access management, and enable account two-factor authentication to enhance security.

02

Cloud services have encryption mechanisms enabled by default, and use cloud-managed encryption key services to ensure data security.

03

Cloud system audit log management services collect operational records of cloud systems, retaining them for future inquiry and analysis.

04

Cloud firewalls are used to block external attacks and control connections, and are integrated with international traffic scrubbing services and web application protection systems to prevent operational interruptions caused by DDoS attacks or other web application layer attacks.

5. Business continuity

01

The system and data backup adopts a daily backup mechanism. Backup data is stored on local network drives and an offsite backup strategy is implemented to ensure the security of the backup data. The backup data of the Taipei office and the Taichung office are backed up to each other to achieve optimal backup effectiveness.

02

An annual disaster recovery drill is conducted by randomly selecting a restore date as the reference point. The backup media is restored to the system host to verify the availability and integrity of the recovered data.

6. User personal data

01

Comply with Taiwan's Personal Data Protection Act; each product has privacy policy and consent terms. Users may request cessation of processing and deletion.

02

Data encrypted at rest; data masking and de-identification used.

03

Access and transmission via SSL; access logs retained.

04

Regular training on personal data protection.



7. Intellectual property

01

The company's intellectual property (such as source code, images, videos, audio, etc.) is stored in a version control system located in the server room, where version history is maintained.

02

In accordance with business continuity measures, the version control system is regularly and fully backed up, with offsite backups stored at both the Taipei and Taichung offices.

03

Cloud-based DevOps software development processes and version control services are used, and backup resources and mechanisms provided by cloud service providers are adopted.

04

New employees are required to sign a confidentiality agreement upon onboarding, and all employees are responsible for protecting the company's intellectual property during their employment.

3.4.4 Resources invested in information security



Information Security Awareness and Training

- (1) Information security supervisors and personnel are required to regularly participate in professional information security training programs.
- (2) Internal employees receive irregular information security training courses each year, and new employees must attend an introductory information security orientation upon onboarding.
- (3) A monthly information security e-newsletter is issued to promote various reports and current events related to information security, reminding employees to stay vigilant and pay closer attention to suspicious individuals or activities.
- (4) Social engineering drills are conducted on an irregular basis to strengthen training for employees with insufficient information security awareness. In 2024, a total of 12 information security awareness campaigns were launched, one social engineering drill and one phishing email drill were conducted, covering over 211 participants. Additional training was provided to employees who were successfully deceived during the exercises.
- (5) Subscribes to the Taiwan Computer Emergency Response Team / Coordination Center (TWCERT/CC) to obtain sources of information security incidents and collect threat intelligence, which is then used for internal awareness and education.



Professional Technical Resources

The Company has a professional information security team that regularly conducts various security assessments, implements protection mechanisms, and monitors abnormal activities across all systems.



Allocation of Adequate Information Security Budget

In addition to existing expenses for information security maintenance and operations, all information system development and operational projects are required to allocate necessary budgets for protection, monitoring, and testing measures.



3.5 Supplier Management

GameSparcs has always adhered to the principle of integrity in all business activities, prohibiting corruption and any form of fraudulent behavior. To enable suppliers to better understand the Company’s ethical standards and integrity management policies, GameSparcs has established the Code of Ethical Conduct and the Procedures for Ethical Management and Guidelines for Conduct as compliance references. In all business transactions, the Company evaluates the legality of its counterparties and whether they have records of dishonest conduct, ensuring that all activities conform to principles of integrity. Contracts explicitly stipulate that, in the event of dishonest conduct that damages the Company’s interests, GameSparcs has the right to unconditionally terminate or rescind the agreement at any time. The Company manages and evaluates supplier behavior in accordance with its Supplier Management Regulations and Supplier Evaluation Forms. GameSparcs has established supplier management and human rights policies, requiring suppliers to comply with relevant standards in areas such as environmental protection, occupational health and safety, and labor and human rights. These requirements are incorporated as criteria when selecting suppliers, giving priority to those who operate with integrity and demonstrate commitment to corporate sustainability. For new suppliers, GameSparcs conducts initial evaluations and creates basic profiles. Suppliers are subsequently subject to annual evaluations, which not only assess their alignment with the Company’s business requirements but also review whether they are free from major environmental or social violations and compliant with relevant social responsibility regulations (e.g., environmental protection, occupational safety, labor rights).

Each year, GameSparcs continues to evaluate suppliers’ cooperation status based on criteria such as quality, delivery, pricing, capability, service responsiveness, and sustainability. A quantitative scoring system is applied, with four grading tiers: (1) ≥91 points: Preferred supplier (Excellent), (2) 71–90 points: Approved supplier (Good), (3) 61–70 points: Conditional supplier (Cooperation allowed with corrective actions and adjustments to procurement allocations), (4) <60 points: Supplier cooperation suspended unless supplying exclusive products, until an improvement plan is provided. During cooperation discussions, all business units are required to communicate the Company’s compliance with relevant social responsibility regulations (e.g., environmental protection, occupational safety, labor and human rights) and incorporate sustainability clauses into supplier contracts. Suppliers are required to strictly comply with laws and regulations related to environmental protection, labor conditions, occupational health and safety, and labor rights, thereby jointly fulfilling corporate social responsibility. If a supplier is found to have violated or failed to meet requirements, the Company may set a deadline for rectification. Failure to comply within the specified timeframe may result in contract termination.

In addition to communicating sustainability values and objectives to suppliers annually, GameSparcs strengthens cooperation with high-performing suppliers (e.g., improvements in quality, cost reduction, delivery reliability, or sustainability performance). All standard contracts signed with suppliers include clauses covering social responsibility issues such as environmental protection, occupational safety, and labor rights. In 2024, GameSparcs audited its top ten suppliers, all of whom successfully passed supplier evaluations and were retained as ongoing partners.

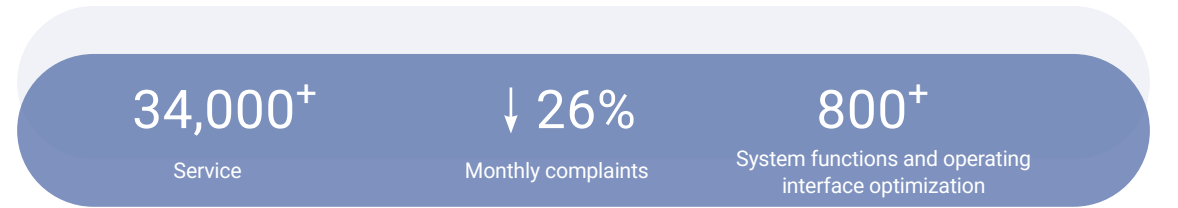
3.6 Customer Service and Satisfaction

GameSparcs places great emphasis on customer service. In addition to having established a comprehensive customer service system that enables staff to promptly assist players in resolving issues and improving satisfaction, the Company also ensures that customer feedback is reported internally. This mechanism helps the Company closely monitor the actual operational status of game management and serves as a basis for continuous improvement, thereby providing players with more refined game content and services.

To meet the diverse needs of its customers, the Company offers multiple communication channels, including its official Facebook fan page, website feedback form, customer service email, app store comment responses, and occasional in-person player visits. Furthermore, GameSparcs has developed a multi-language knowledge base to assist players in finding solutions more intelligently and efficiently, reducing repetitive inquiries and saving time. Currently, online mobile games account for the majority of services, with approximately 34,000 service cases handled in 2024, down 26% from about 46,000 cases in 2023.

With increasing competition and rapid technological advancements in the online gaming market, regularly reviewing customer feedback and the effectiveness of customer service has become increasingly critical. In 2024, GameSparcs analyzed and acted upon more than 800 suggestions and feedback items from customers to continuously optimize system functions and user interfaces. In addition, customer complaints and service responses are evaluated on a monthly basis to determine whether customer service functions require iteration, enhancement, or the introduction of new features.

Beyond valuing customer feedback, GameSparcs regards the protection of customer privacy as a top priority. The Company strictly complies with the Personal Data Protection Act, strengthens its information security defenses, conducts regular awareness campaigns and workshops, and collaborates with law enforcement authorities to prevent fraud or other illegal activities. As a result, to date, the Company has not experienced any incidents of customer privacy data leakage.



4

Environmental Sustainability

- 4.1 Climate Governance Organization
- 4.2 Climate Risks and Opportunities
- 4.3 Climate Scenario Analysis
- 4.4 Environmental and Energy Management
- 4.5 Water Resource Management
- 4.6 Waste Management



4.1 Climate Governance Organization

To address the high uncertainty of climate conditions and the rapid changes in policies and markets, the Company regularly convenes senior executives from various departments to identify significant climate-related risks and opportunities, as well as to assess and anticipate potential impacts of climate change. The Company’s Sustainability Development Task Force holds regular meetings to formulate, implement, and strengthen key sustainability action plans (including those related to climate issues), review, track, and revise the implementation status and effectiveness of sustainability initiatives, and report the results to the Board of Directors.

The Board of Directors serves as the highest decision-making body for climate-related issues. The Sustainability Development Task Force convenes regular meetings to deliberate on the Company’s climate strategies and targets, manage actions relating to climate risks and opportunities, and review the execution of major policy action plans. The Task Force is also responsible for evaluating, monitoring, and revising the effectiveness of implementation, with results reported to the Board. In addition, the Audit Committee assumes the functions of the Risk Management Committee, while the Finance Department acts as the executing unit responsible for risk management policies and procedures across the Group. This includes matters related to climate risks, compliance with the latest regulatory requirements on industry climate risks, and updating the identification of climate-related risks and opportunities.

4.2 Climate Risks and Opportunities

Following TCFD, we manage climate risks across governance, strategy, risk management, and metrics/targets, identifying risks and opportunities and their financial/non-financial impacts. We set sustainability policies and environmental goals, implement energy saving and GHG reduction measures, and align with government policies.

Climate risks

Category	Description
Transition Risks	<ol style="list-style-type: none"> Short-term: Emerging national decarbonization regulations (e.g., Climate Change Response Act) require higher use of renewable energy, thereby increasing operating costs. Medium-term: International initiatives and the Company’s own decarbonization targets drive higher efficiency standards for all assets, leading to increased operating costs. Long-term: Insufficient climate action may result in reputational damage.
Physical Risks	<ol style="list-style-type: none"> Short-term: Increased frequency and severity of extreme weather events such as typhoons, floods, and droughts may disrupt power and network systems, impacting services. Long-term: Rising global temperatures may lead to sea level rise and inundation of coastal port areas, affecting business operations.

Climate opportunities

Category	Description
Opportunities	<ol style="list-style-type: none"> Actively integrating sustainability principles into corporate culture, thereby enhancing corporate image and brand reputation. Shifts in consumer digital behavior, with players showing greater preference for products or companies that actively reduce their carbon footprint. Growing investor interest in supporting low-carbon enterprises in response to environmental sustainability issues. Supporting renewable energy strategies and collaborating with sustainable suppliers to reduce environmental footprint and strengthen corporate competitiveness in the low-carbon transition.

4.3 Climate Scenario Analysis

4.3.1 Methodology for Climate Risk Assessment

To comprehensively assess the potential impacts of climate change on its operations, GameSparcs has developed a quantitative scenario analysis framework, drawing on both domestic and international scientific methodologies, to strengthen the Company’s climate resilience. In alignment with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), the Company identifies, evaluates, and manages two major categories of climate risks: physical risks and transition risks.

Physical risks refer to the direct impacts of extreme or abnormal weather events. These risks may have immediate or long-term effects on the value of fixed assets or on employee safety. For example, unusually high temperatures may reduce employee productivity; typhoons and heavy rainfall may damage infrastructure; and droughts may disrupt supply chain operations. Transition risks arise from the global low-carbon transition, including changes in policies and regulations, technological innovations, and shifts in market dynamics. These factors may reshape GameSparcs’ business model, product and service offerings, and overall operational performance.

4.3.2 Scenario Results and Response Strategies

Physical and Transition Risk Assessment

SSP1-1.9 (Optimistic Scenario)

Low-carbon scenario from the IPCC Sixth Assessment Report, limiting global warming to within 1.5°C.

SSP5-8.5 (Pessimistic Scenario)

Greenhouse gas emissions continue to rise, with global warming potentially exceeding 4°C.

Transition Risk Assessment

IEA NZE Scenario: International Energy Agency 2050 Net Zero Emissions scenario, assuming the global energy sector achieves net-zero CO₂ emissions by 2050.

Category	Risk	SSP1-1.9	SSP5-8.5	NZE	Response Measures
Transition Risk – Short-term	Emerging national decarbonization regulations (e.g., Climate Change Response Act) requiring higher use of renewable energy, increasing operating costs.	Medium	Low	Medium	Regularly identify and monitor emerging decarbonization regulations; establish internal decarbonization targets and review management periodically.
Transition Risk – Medium-term	International initiatives and Company decarbonization targets driving higher efficiency standards for assets, increasing operating costs.	Medium	Low	Medium	Implement practical decarbonization measures to improve energy efficiency.
Transition Risk – Long-term	Insufficient climate action leading to reputational damage.	Medium	Low	Medium	Continuously monitor climate-related issues, strengthen corporate social image, and enhance user recognition.
Physical Risk – Short-term	Increased frequency and severity of extreme weather events (typhoons, floods, droughts) causing power and network interruptions, impacting services.	Low	High	Low	To maintain business continuity, actively monitor weather events and implement plans; regularly perform game data backups and disaster recovery drills; establish cross-departmental teams to execute emergency procedures during natural disasters to prevent or mitigate operational losses.
Physical Risk – Long-term	Rising temperatures causing sea level rise, inundating coastal port areas and affecting operations.	Low	Medium	Low	Evaluate and select partners with renewable energy strategies to reduce greenhouse gas emissions and climate-related risks, preparing for potential future global policy changes.

Note: Severity under each scenario is categorized as Low, Medium, or High.

4.4 Environmental and Energy Management

4.4.1 Environmental Sustainability Management Policy

In response to climate change and global sustainability trends, the Company is committed to promoting environmental sustainability by establishing a systematic management framework and concrete action strategies to reduce operational impacts on the environment and fulfill corporate social responsibility. Guided by the principles of “Daily Awareness, Continuous Improvement, Full Participation, and Practical Action,” the Company implements the following management policies and will continuously review and enhance environmental management mechanisms to achieve sustainable operations with a focus on low carbon and energy efficiency.

Efficient Resource Use	Implement energy-saving and carbon reduction measures, optimize electricity usage, reduce unnecessary consumption, and improve overall energy efficiency.
Waste Reduction and Recycling	Promote resource recycling and waste minimization, encourage reuse and proper sorting of waste, and reduce overall waste generation.
Pollution Prevention and Risk Control	Strengthen management of water, air, noise, and hazardous substances in operations to prevent environmental pollution and minimize accident risks.
Regulatory Compliance and Stakeholder Communication	Comply with environmental laws and international standards, and maintain open and transparent communication with employees, customers, suppliers, and the community.
Education, Training, and Culture Promotion	Enhance employee environmental awareness through training and internal campaigns, and foster a green workplace culture.

4.4.2 Environmental Sustainability Strategies

1. Energy Management

Establish an energy management plan, enhance energy efficiency, and set up systematic energy management mechanisms to achieve carbon reduction targets.

2. Full Participation

Foster a corporate environmental protection culture. Through education, training, and departmental advocacy, encourage everyone to incorporate green concepts into daily actions, thereby increasing employees’ environmental awareness.

6. Continuous Improvement

Establish environmental management objectives and indicators, conduct regular internal audits and reviews, and pursue continuous improvement and sustainable development.



3. Legal Compliance

Strictly comply with environmental laws and regulations, regularly monitor compliance status, and ensure that company operations are lawful, demonstrating corporate responsibility and integrity.

5. Operational Commitment

Integrate environmental protection into company operations and strategies, promote green supply chain management and cooperative relationships, and strengthen sustainable operational competitiveness and trust with stakeholders.

4. Risk Management

Assess and manage environmental risks related to operations, evaluate and respond to relevant environmental hazards, establish preventive measures, and reduce the impact of environmental risks on operations.

4.4.3 Carbon Reduction Planning

In response to the global net-zero emission trend and environmental sustainability responsibilities, the Company leads all employees to proactively take action starting from daily practices, setting phased carbon reduction strategies and implementing concrete measures. In 2024, four major strategies have been formulated, with regular reviews of implementation results.

- 1.Greenhouse Gas Inventory:** The Company completed greenhouse gas emission inventories in both 2023 and 2024 to establish baseline data for carbon management and to track emissions from electricity consumption and key equipment.
- 2.Setting Carbon Reduction and Net-Zero Targets:** Based on the current situation, the Company has set concrete medium- and long-term carbon reduction goals, while continuing to promote cross-departmental collaboration and full employee participation to ensure effective action.
- 3.Implementing Carbon Reduction Initiatives:** Measures include optimizing data center energy efficiency, promoting energy-saving policies for equipment, phasing out outdated devices, and evaluating the adoption of cloud and virtualization architectures to continuously reduce carbon emissions from data centers and IT equipment.
- 4.Third-Party Assurance:** In line with the Financial Supervisory Commission’s sustainability blueprint, the Company will obtain third-party assurance for its greenhouse gas inventories at the regulatory implementation stage to ensure transparency, accuracy, and credibility of information.

4.4.4 Energy and Environmental Management

The Company has long paid close attention to environmental protection, aiming to adopt an operational model of “maximizing efficiency while minimizing environmental impact” in order to create a win-win outcome for both the economy and the environment. In alignment with the global 2050 net-zero carbon target, the Company has set reduction targets and strategies across three areas—water conservation, waste reduction, and greenhouse gas emissions—using 2023 as the baseline year for its greenhouse gas inventory. The Company has integrated carbon reduction management into its operational strategies, referencing domestic and international practices to implement action plans. These include evaluating the purchase of energy-efficient equipment and planning the installation of solar power generation systems.

Greenhouse Gas Reduction Targets

Phase I (Short term target)	10% reduction by 2026 compared with the baseline year
Phase II (Mid term target, reported to the Board)	25% reduction by 2030 compared with the baseline year
Phase III (Long term target)	Achieve net-zero carbon emissions by 2050

In 2024, the Company’s Scope 2 greenhouse gas emissions totaled 190.397 metric tons of CO₂e, primarily derived from purchased electricity from Taipower, which accounted for 94.67% of total Scope 1 and Scope 2 emissions.

Greenhouse Gas Inventory Results

Category	Subcategory	Activity/ Facility Type	Emission Source	2023		2024	
				Emissions	tCO ₂ e, %	Emissions	tCO ₂ e, %
Scope 1 – Direct GHG Emissions and Removals	Fugitive GHG emissions	Air conditioners	Refrigerant R410A	9.056	5.11%	10.72	5.33%
		Refrigerators	Refrigerant R134A				
Scope 2 – Indirect GHG Emissions from Energy Use	Purchased electricity, heat, steam, or other fossil fuel- derived energy	Purchased electricity, heat, steam, or other fossil fuel-derived energy	Purchased electricity (CO ₂)	168.136	94.89%	190.397	94.67%

Energy Use and Emissions

According to SASB, the Company falls under the Software & IT Services industry. Its core operations—online gaming R&D and operations—do not involve process electricity consumption. In 2024, total energy use slightly increased due to headcount growth, more gaming machines in operation, and facility repairs. However, energy use per capita decreased.

- Per Capita Energy Use: Down by 108 kWh compared with 2023, representing a 3.25% reduction.
- GHG Emissions: Total emissions increased by 13.5% year-on-year, but monthly per capita emissions decreased by 3.4% (144.27 kg CO₂e/person/month).
- Carbon Intensity: Decreased by 6% compared with 2023.

Year	2024	2023	Difference
Electricity Use (kWh)	385,419	339,668	45,751
Headcount	116	99	17
Per Capita Electricity (kWh)	3,323	3,431	-108

	Y2024		Y2023	
	Emissions (tCO ₂ e)	Intensity (tCO ₂ e/NT\$ mn revenue)	Emissions (tCO ₂ e)	Intensity (tCO ₂ e/NT\$ mn revenue)
Scope 1	10.720	0.0238	9.056	0.0242
Scope 2	190.397	0.4223	168.136	0.4493
Total	201.117	0.4461	177.192	0.4735

Data Center Carbon Reduction

As a gaming company, the Company’s primary energy consumption comes from office computers and data center equipment. Energy efficiency is therefore a priority when selecting data center providers. The Company partners with suppliers whose PUE (Power Usage Effectiveness) ratings meet Silver level standards. While the compliance threshold is typically PUE 2.0, the Company’s leased data center achieved an average PUE of 1.41 (May 24, 2024 – May 23, 2025), outperforming the industry average of 1.58.

Additional energy-saving measures include:

- Air-cooled cooling systems with dual-unit alternating operation to enhance efficiency and extend equipment life.
- Hot and cold aisle containment to maintain stable cooling and effectively channel server heat away from cold aisles.

Category	Measures	Description
Data Center Optimization	Improve PUE; optimize cooling and rack layouts	Cold/hot aisle containment, variable-frequency cooling
Cloud Transition	Migrate to energy-efficient public clouds (GCP, AWS, Azure)	Public clouds often use renewable energy, reducing overall carbon footprint
Asset Lifecycle Management	Extend equipment lifespan; strengthen maintenance	Reduce disposal frequency and e-waste, improve resource efficiency
Virtualization	Consolidate and virtualize servers	Reduced three servers, lowering electricity use and carbon emissions

Energy-Saving Measures



Air Conditioning Efficiency

- Automatic shutdown at 8:30 p.m. and on holidays.
- Summer indoor temperature maintained at 25°C.
- Regular maintenance and filter cleaning to improve performance and reduce costs.
- Adjusted central chiller water temperature +2°C.
- Restroom AC limited to ventilation during summer.



Lighting Efficiency

- Full replacement with LED lighting in offices and common areas (over 50% reduction in energy use compared with traditional lamps).
- Pre-closing inspections to ensure lights are turned off after hours.



Operational Adjustments

- Carpet cleaning scheduled outside summer peak cooling season.
- Strictly closing doors and windows to reduce AC leakage.



Equipment Efficiency

- Printers and water dispensers auto-shutdown during non-working hours.
- One elevator shut down during nighttime hours.

4.5 Water Resource Management

At GameSparcs’ Taichung operations site, the water supply is sourced exclusively from Taiwan Water Corporation. No groundwater or alternative water sources are utilized. Daily consumption is primarily for employee drinking, cleaning, irrigation, and the operation of air-conditioning systems. As such, it is classified as general domestic use and does not pose any significant impact on or pollution of surrounding water resources. In 2024, total water consumption increased by 362 cubic meters, representing a 35.8% rise compared to 2023. This was mainly attributable to the growth in employee headcount and a malfunction in the cooling tower float switch that caused leakage. Per capita water consumption in 2024 was 11.8 cubic meters, an increase of 1.6 cubic meters from 2023. Recognizing the growing challenges of water resource management under climate change in Taiwan, the Company has implemented comprehensive measures—ranging from equipment upgrades and data monitoring to behavioral initiatives—to strengthen efficiency and reduce water consumption.

Year	2024	2023	Difference
Total Water Consumption (m³)	1,373.8	1,011.8	362
Headcount	116	99	17
Per Capita Water Consumption	11.8	10.2	1.6

- 1. Equipment:** Prioritize the procurement of water-saving certified devices and components, while phasing out high-consumption facilities. Examples include replacing toilets and faucets with those bearing water conservation labels.
- 2. Data Management:** Maintain monthly records of water consumption to monitor anomalies and usage trends. Regular inspections are conducted to check for leaks in equipment and joints, supplemented by routine maintenance of water dispensers, toilets, and urinals.
- 3. Awareness and Advocacy:** Organize periodic awareness campaigns and small-scale activities to encourage employees to adopt water-saving practices. Initiatives include posting water conservation slogans and reminders across the workplace.

4.6 Waste Management

In line with the Environmental Sustainability Management Policy, GameSparcs continues to advance its waste management system through annual inventories, classification statistics, and the implementation of proper disposal, recycling, and reduction measures to minimize the environmental impact of operations. As the Company primarily operates in office-based settings, the main categories of waste include general domestic waste and recyclable resources such as paper and plastic containers. In 2024, total waste generated amounted to approximately 2.963 metric tons, representing a 4.05% decrease compared to 3.088 metric tons in 2023. Per capita total waste generation in 2024 was 16.4 kilograms, a 23% reduction compared to 2023.

Waste Category	2023 (metric tons)	2024 (metric tons)
General Waste	2.118	1.907
Paper	0.711	0.745
Plastic	0.259	0.311
Total	3.088	2.963

Note: The 2023 statistics cover the period from October 1 to December 31, 2023, and were extrapolated to estimate annual data.

The Company operates in a mixed-use commercial and residential building and therefore does not conduct independent waste removal. Instead, waste collection is outsourced by the building’s management committee to licensed waste disposal contractors, ensuring compliance with environmental regulations. To further enhance employee participation, the office premises are equipped with a well-organized recycling area, with reminders encouraging staff to stack containers of the same type to reduce waste volume and minimize the use of garbage bags.

To encourage employees to engage in daily eco-friendly practices of reducing plastics and waste, the Company has launched the “Love the Earth” series of sustainability campaigns. These initiatives help employees integrate environmentally responsible actions into their everyday lives. In celebration of Earth Day, the Company has organized corporate coastal clean-up events for two consecutive years. In the most recent clean-up at Shengang Wetlands, approximately 222 kilograms of beach waste were collected. Following the event, employees also participated in a series of sharing sessions and an eco-friendly handmade soap DIY activity, further embedding the spirit of sustainability into both work and personal life. Looking ahead, GameSparcs will continue to strengthen its efforts in waste sorting, reduction, and reuse to achieve the goals of resource circularity and long-term sustainable business operations.

1. Classification and Recycling

As the Company has no manufacturing operations, 100% of its waste consists of domestic refuse. All waste is properly sorted, collected, and managed, in line with the requirements of the building’s community management committee. Dedicated personnel are assigned to clean and disinfect garbage areas daily to prevent pest infestations.



3. Campaigns and Implementation

The Company organizes initiatives such as second-hand goods or resource recycling drives, calling on employees and surrounding communities to participate. These actions help transform unwanted items into meaningful donations of value.

2. Training and Awareness

New employees undergo regular occupational safety and hygiene training, which includes strengthening environmental awareness and promoting compliance with related regulations. Environmental education is also delivered through the Company’s internal Teams platform and video conferences, with training materials compiled into employee handbooks and guidelines.

Waste Reduction Measures

1. Waste Sorting

- Improve waste classification categories to increase recycling rates.
- Encourage employees to stack containers of the same type to reduce waste volume and minimize the use of garbage bags.

2. Paper Reduction

- Set up designated paper recycling areas in offices to promote reuse.
- Digitize application forms and continue to adopt online platforms for approval processes.



3. Recycling and Reuse

- Use recycled paper for printing and copying.
- Collect coffee grounds and make them available for employees to reuse as fertilizer or refrigerator deodorizer.

4. Reducing Single-Use Containers and Packaging

- Use no plastic or paper cups during monthly afternoon tea gatherings.
- For Family Day events, ensure that all catering services prohibit the use of disposable containers and tableware. Vendors are required to sign a commitment form to guarantee compliance.

5. Training and Awareness

- Promote waste sorting and plastic reduction through illustrated educational materials.
- Strengthen environmental awareness through general safety and hygiene training, with a focus on waste sorting and everyday plastic reduction practices.

“Love the Earth” Action Program

As the world faces the challenges of resource depletion and climate change, corporations must not only fulfill their operational responsibilities but also respond proactively to society's expectations for environmental sustainability. Waste management is a critical component of ESG practices. Upholding the principles of classification, reduction, and recycling, GameSparcs promotes environmental awareness and action starting from daily life. Most importantly, we believe that only through the genuine participation of employees can sustainability truly become part of our corporate culture.

To this end, we have developed the “Love the Earth” series of participatory initiatives. These include eco-friendly DIY workshops, beach clean-up and plastic reduction activities, green travel seminars, and second-hand goods and food donation campaigns. By integrating interactive and engaging formats, the program embeds sustainability concepts into employees’ daily work and life. These activities not only enhance awareness of sustainability issues but also foster team cohesion, enabling everyone to contribute—through every action, every day—towards fulfilling the Company’s responsibility to future generations.

Through a dual approach of systematic management and practical action, GameSparcs continues to optimize its waste management strategies, aiming to achieve the goals of minimized resource waste and maximized environmental friendliness. In doing so, the Company makes tangible contributions toward a net-zero and sustainable future.

To strengthen employee participation and awareness, our waste management strategy is advanced through four key dimensions: daily awareness campaigns, training and education, lifestyle seminars, and action-based initiatives. These are primarily carried out under the “Love the Earth” program framework, as outlined below.

Category	Objective	Content	2024 Initiatives	Frequency	2024 Results	
Daily Awareness	Foster environmental mindset among employees	Enhance environmental awareness	Teams posts and digital signage campaigns	Monthly	19 posts	
Training & Education	Institutionalize knowledge and behavioral standards)	Build foundational awareness	New employee orientation – General safety and hygiene training	Semi-annual	5 participants	
Lifestyle Seminars	Link sustainability to daily life to inspire engagement	Integrate with daily scenarios for resonance	“Office Plastic Reduction Made Easy” Seminar	Ongoing	17 participants	
			Eco-friendly Handmade Soap DIY		14 participants	
			Beach Clean-up Sharing Session		14 participants	
Practical Actions	Embed sustainability into corporate culture through tangible actions	Implement plastic and waste reduction measures	Food Sustainability Seminar: From Surplus to Shared Meals	Ongoing	16 participants	
			Full digitalization of application forms		1,718 e-forms	
			Monthly tea gatherings – use of shared tea dispensers and reusable cups		834 uses	
			Free borrowing of reusable cups and food containers		33 uses	
			Coffee grounds collection and free employee reuse		2,340 lbs	
			Annual Beach Clean-up		Annual	20 participants / 222 kg waste collected
			Second-hand goods and product donation drive		Semi-annual	35 participants
Family Day – No disposable containers or tableware	Annual	4,380 items reduced				

5

Employee Care

- 5.1 Diversity and Inclusion
- 5.2 Rights and Welfare
- 5.3 Development and Career
- 5.4 Friendly Workplace



5.1 Diversity and Inclusion

5.1.1 Employee Structure and Distribution

GameSparcs’ employment policy adheres to the principle of equal opportunity for all, striving to create a discrimination-free working environment. Recruitment, appointments, training, and promotions are conducted with gender equality in mind, establishing a gender-friendly corporate culture. In 2024, the company had a total of 132 employees in Taiwan, with 58.3% male and 41.7% female. Female employees accounted for 14.3% of management positions. Most employees were aged 31–50, making up 56.1% of the workforce. The total workforce included 0.8% foreign employees and 0.8% employees with disabilities. In terms of functional composition, GameSparcs primarily employs R&D technical personnel, accounting for 72.7% in 2024, followed by support staff at 27.3%. Regarding educational background, 15.2% of employees hold a master's degree or above, while 93.2% have a university or college education.

Workforce Composition Table

	Male (Number/%)	Female (Number/%)	Total (Number/%)
Total Employees	77 / 58.3%	55 / 41.7%	132 / 100%
Non-fixed Term	76 / 58.0%	55 / 42.0%	131 / 100%
Fixed Term	1 / 100%	0 / 0%	1 / 100%
Employees without guaranteed hours	0	0	0

	Male (Number/%)	Female (Number/%)	Total (Number/%)
Full-time	76/58.0%	55 / 42.0%	212 / 100%
Part-time	1 / 100%	0 / 0%	1 / 100%

	Male (Number/%)	Female (Number/%)	Total (Number/%)
Northern Taiwan (Taipei, Taoyuan, Hsinchu)	1	1	2
Central Taiwan	76	54	130

Employees		
Total	Female	Female (%)
132	55	41.7%

Managers		
Total	Female	Female (%)
14	2	14.3%

5.1.2 Talent Attraction and Retention

GameSparcs attracts talent through multiple channels, including job banks, campus recruitment events, internal employee referrals, and company social media platforms such as 104 Job Bank, the corporate website, LinkedIn, and Facebook. These channels communicate the company culture and core values to build an employer brand and attract diverse talent. The company continuously monitors industry salary levels to implement a competitive overall compensation strategy while complying with statutory retirement benefits. A variety of employee benefits are provided, including subsidies and annual health check-ups, to help new employees quickly adapt to the working and living environment. Support is offered as needed to promote sustainable workplace development.

In 2024, a total of 42 new employees joined the company, with most aged 31–50. Among them, 23 were aged 31–50, accounting for 54.8% of the year’s new hires.

Through a probation assessment mechanism, the company ensures that the work content during recruitment interviews aligns with actual job responsibilities and that employees’ performance meets managerial expectations. HR also conducts a “new employee care” check at 45 days after joining to understand adaptation progress and reduce early turnover. When employees resign, HR conducts exit interviews and analyzes key factors influencing retention to enhance employee retention.

In 2024, 14 employees resigned, mostly aged 31–50 (9 employees, 71.4% of total resignations). The turnover rate was 10.6%, showing a decreasing trend. GameSparcs will continue to improve communication channels, analyze job competencies, and establish comprehensive career development paths to create a workplace environment that meets employee expectations.

2024 New and Resigned Employees Statistics

New Hires									Resignations								
Age	Number	%	Age	Number	%	Gender	Number	%	Age	Number	%	Age	Number	%	Gender	Number	%
Under 30	19	45.2%	Male	18	42.9%	Northern Taiwan	0	0%	Under 30	4	28.6%	Male	9	64.3%	Northern Taiwan	0	0%
31-50	23	54.8%	Female	24	57.1%	Central Taiwan	42	100%	31-50	10	71.4%	Female	5	35.7%	Central Taiwan	14	100%
Over 51	0	0%	Total	42	100.0%	Southern Taiwan	0	0%	Over 51	0	0%	Total	14	100%	Southern Taiwan	0	0%

5.2 Rights and Welfare

5.2.1 Compensation

The remuneration of GameSparcs’ board of directors is stipulated in the company’s Articles of Incorporation. The total compensation for all directors is authorized by the Board of Directors and determined based on each director’s level of participation and contribution to the company’s operations, with reference to industry norms. Directors may receive remuneration regardless of the company’s profit or loss, and may also receive a monthly transportation allowance. Additionally, if the company generates profits in a given year, the Board may allocate up to 3% of profits as director remuneration. Independent directors receive a fixed annual fee under the “Directors and Functional Committee Remuneration Guidelines,” and directors serving on functional committees of the company do so without additional compensation.

Managerial compensation is governed by the “Managerial Salary and Remuneration Management Guidelines,” which specify various allowances and bonuses to recognize and reward managers’ efforts. Bonuses are determined based on the company’s annual operational performance, financial status, business results, and individual performance. If the company achieves profits in a given year, at least 1% of profits is allocated for employee remuneration in accordance with the Articles of Incorporation, to be distributed in cash or stock upon Board resolution. Performance evaluation under the “Personnel Performance Management Guidelines” serves as a reference for managerial bonus allocation. Managerial performance evaluation consists of:

1. Financial Indicators: Contributions of each business unit to company profits, based on management profit and loss statements, and achievement rates of managerial project targets.
2. Non-Financial Indicators: Core competency performance, management capability, and participation in sustainable operations.

Bonuses are calculated according to overall business performance and reviewed periodically in accordance with actual operational conditions and relevant regulations.

To regularly assess managerial and employee compensation, the company links evaluation results under the “Personnel Performance Management Guidelines” to strategic goals and operational performance. Annual performance appraisal considers operational results, leadership, corporate governance, and risk management to determine salary adjustments, promotions, and bonus distribution. Managerial bonuses for 2024 were approved by the Compensation Committee and confirmed by the Board of Directors.

In 2024, GameSparcs Taiwan had 106 full-time employees not in managerial positions. For these non-managerial full-time employees, the average annual salary was NT\$884,000 and the median annual salary was NT\$675,000. The total remuneration ratio (*Note) was 5.19 times.

Item	2022	2023	2024	Growth Rate vs. Previous Year
Total salary of non-managerial full-time employees (A)	71,345,000 NT\$	81,698,000 NT\$	93,660,000 NT\$	14.64%
Number of non-managerial full-time employees (B)	79	92	106	15.22%
Average salary of non-managerial full-time employees (A/B)	903,000 NT\$	888,000 NT\$	884,000 NT\$	-0.45%
Median salary of non-managerial full-time employees	671,000 NT\$	654,000 NT\$	675,000 NT\$	3.21%

Note:
 1. Denominator statistics are based on the total annual salary of all full-time employees in Taiwan.
 2. Total remuneration ratio = Annual total remuneration of the highest-paid individual ÷ Median annual total remuneration of all other full-time employees.

In accordance with Article 21 of the Labor Standards Act, wages are negotiated between employers and employees but must not be lower than the statutory minimum wage. In 2024, all base-level salaries at GameSparcs Taiwan were above the legal minimum. The gender pay ratio is as follows: the higher male base salary reflects a higher proportion of male employees in technical R&D roles, which start at a higher initial salary.

Ratio of Base Salary to Local Minimum Wage by Gender

Country/Region	Female Base Salary	Male Base Salary
Taiwan	1.252	1.287

Female-to-Male Annual Salary Ratio (Female : Male)

Level	Total Salary	Monthly Salary
Senior Management	N/A	N/A
Middle/Junior Management	0.75:1	0.87:1
General Staff	0.74:1	0.76:1

Note: There are currently no female senior executives in the company.



5.2.2 Human Rights

GameSparcs complies with national laws and regulations, including the Labor Standards Act, Employment Service Act, and Gender Equality in Employment Act. The company also voluntarily adheres to internationally recognized human rights standards, including the Universal Declaration of Human Rights, UN Global Compact, UN Guiding Principles on Business and Human Rights, and International Labour Organization conventions. To promote respect for human rights, GameSparcs has established and publicized policies including the Code of Conduct, Ethical Behavior Guidelines, and Work Rules to safeguard employee rights.

In 2024, 132 employees received human rights-related training. The company will continue to focus on human rights education to enhance awareness and reduce the likelihood of related risks.

Key human rights measures include:

- Prohibition of Child Labor**

Recruitment complies with the local minimum legal working age; no child labor is employed.
- Prohibition of Forced Labor**

Employees shall not be subjected to forced labor, abuse, threats, or any illegal coercion.
- Prohibition of Sexual Harassment**

Policies include the Sexual Harassment Complaint and Disciplinary Measures and Prevention Plan for On-Duty Illegal Harassment, with channels for employee complaints.

- Diversity, Inclusion, and Equal Opportunity**

Employees are not discriminated against based on age, gender, disability, race, nationality, religion, marital status, zodiac, blood type, reproductive status, political affiliation, or any other status.
- Work-Life Balance**

The company organizes family days, year-end parties, and wellness lectures, and provides facilities such as free coffee machines, snack cabinets, libraries, media rooms, nursing rooms, pregnant parking spaces, sanitary products in female restrooms, and accessible ramps to create a female-friendly and supportive workplace.

5.2.3 Welfare Measures

GameSparcs complies with current national regulations, including the Labor Standards Act, the Employment Service Act, and the Act of Gender Equality in Employment. We recognize and adhere to internationally accepted human rights standards such as the *Universal Declaration of Human Rights*, the *UN Guiding Principles on Business and Human Rights*, and conventions established by the *International Labour Organization (ILO)*.

To enhance the respect and support for human rights within the company and among employees, we have formulated relevant policies in accordance with applicable laws, including the **Code of Integrity Management**, **Code of Ethical Conduct**, and **Work Rules**, which are publicly communicated to all staff. These measures safeguard employee rights and ensure that every employee receives fair treatment and respect.

In Taiwan, the company provides the following benefits and welfare measures under established policies including the Salary Management Guidelines, Employee Welfare Guidelines, Attendance Management Guidelines, and Personnel Performance Management Guidelines:

- Labor insurance, health insurance, and retirement fund contributions
- Festival activities
Family day events, year-end parties
- Birthday bonuses, marriage, funeral, and maternity subsidies, travel allowances, employee referral bonuses
- Employee group insurance
- Employee health check-ups
- Career development opportunities
Year-end bonuses, performance bonuses
- Maternity leave for female colleagues, paternity leave for male colleagues
- Short-term employee dormitory rentals

Parental Leave and Care

Employees with childcare needs are supported with arrangements such as unpaid parental leave and relevant welfare subsidies. Female-friendly facilities include nursing rooms and other supportive infrastructure (e.g., sanitary products in female restrooms and pregnant parking spaces). In 2024, three employees applied for parental leave, with a 100% return-to-work rate.

	Eligible for parental leave in 2024	Applied for parental leave in 2024	Scheduled to return after leave	Return-to-work rate
Male	0	0	0	0
Female	3	3	2	100%
Total	3	3	2	-

Retirement Fund

The company has established a retirement plan in accordance with the Labor Standards Act. Monthly contributions are deposited into a dedicated retirement account at Taiwan Bank. Since the implementation of the Labor Pension Act on July 1, 2005, the company uses a defined contribution system. Employees may choose between retirement benefits under the Labor Standards Act or the Labor Pension Act, preserving prior years of service. Contributions for employees under the Act are no less than 6% of monthly salary.

5.2.4 Performance and Development

GameSparcs has a comprehensive performance appraisal system to support employee growth. Performance evaluations are conducted without gender discrimination, with 100% of employees participating. Supervisors are trained in performance discussions and evaluations to provide guidance, encouragement, and career counseling.

- New Employee Evaluation**
Before the end of the probationary period, supervisors conduct performance appraisals. Employees who fail may have their employment terminated or the probation extended by mutual agreement, not exceeding the original probationary period.
- Employee Performance Appraisal**
Appraisals are based on Key Performance Indicators (KPIs), divided into financial and non-financial indicators. Financial indicators link individual or unit goals to business objectives. Non-financial indicators are jointly established by supervisors and employees at the beginning of the evaluation period, with ongoing feedback to align employee progress with organizational goals. End-of-period evaluations inform career development and facilitate mutual growth for employees and the company. Supervisors regularly review performance and set goals, with appraisal results determining promotions and salary adjustments. Year-end bonuses are approved by top management based on performance achievement.

5.3 Development and Career

5.3.1 Education and Training

The Company is committed to creating a supportive environment for employees’ career development by promoting diversified training programs. Training is categorized into three main types: centralized training, onboarding programs, and functional training. Additionally, a competency management framework has been established, dividing programs into internal and external training according to different professional needs. Employees are also provided with tuition subsidies for further studies and access to a company library to foster a learning culture. This enables employees to continuously learn, grow, and maximize their potential in a rapidly changing industry environment. In 2024, training participation reached 211 instances, with a total of 539 training hours.

The Company encourages employees to attend external training programs and provides financial support for continuing education. Training and development are linked to the performance management system to motivate employees to reach their full potential and achieve corporate goals. In 2024, training expenses exceeded NT\$439,400.

Average Training Hours

		Participants	Total Hours	Avg. Hours
Job Level	General Staff	139	298	2.14
	Managers	72	241	3.35
Gender	Male	87	323	3.71
	Female	124	216	1.74

Onboarding Training and Care

To help new employees quickly adapt to their roles and environment, reduce adjustment time, and improve retention, 28 onboarding training sessions were conducted in 2024. On their first day, new hires receive a company introduction, product briefing, and HR policy orientation, along with an office tour. HR conducts a follow-up check at the 45-day mark to ensure smooth adaptation and reduce early turnover. Upon completion of the probation period, new employees receive a “graduation gift package” as a token of appreciation, strengthening their sense of belonging. HR also assigns dedicated personnel as a single point of contact to ensure timely support.

Confidential Information Protection Training

On their first day, new employees receive training on relevant laws such as the Trade Secrets Act and Criminal Code provisions regarding confidentiality, instilling correct workplace values and emphasizing employees’ responsibility to safeguard company assets.

Information Security Training

Onboarding includes an information security course under the concept “Information Security is Everyone’s Responsibility.” Regular information security seminars are also conducted to strengthen awareness and reduce risks.

Seminars and Workshops

The Company periodically organizes various seminars to enhance employees’ compliance knowledge, foster a friendlier work environment, and ensure peace of mind at work.

Leadership Development Programs

Senior Management Consensus Camp

In 2024, the Company held one strategic consensus camp for senior executives. The program enhanced leadership skills, strategic alignment, and team cohesion through workshops, management capability assessments, and motivational courses. Executives collaborated to brainstorm, exchange insights, and formulate action plans, reinforcing team spirit and leadership capacity.



Emerging Leaders Program

To strengthen leadership among emerging leaders, the Company held one training program in 2024. The course included practical topics such as communication, recruitment, coaching, and handling seven key management scenarios. Participants were equipped with tools to apply directly to their teams, enhancing overall managerial efficiency.



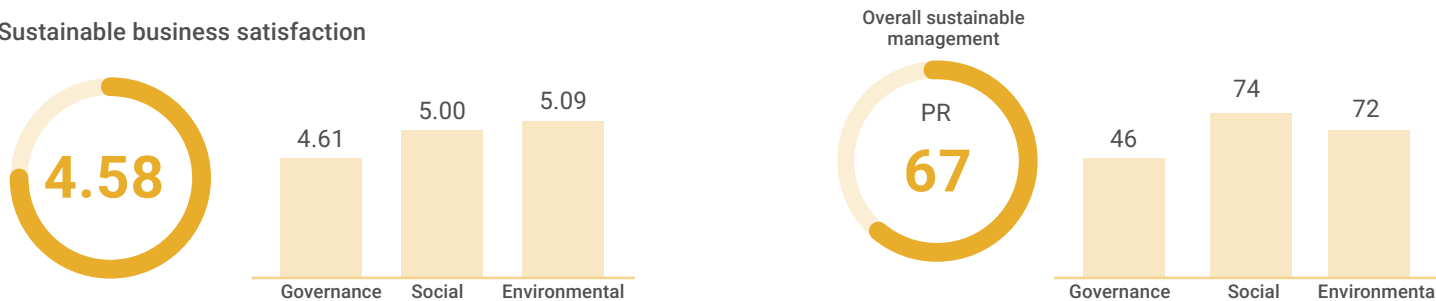
5.4 Friendly Workplace

5.4.1 Multiple Communication Channels

The Company provides employees with multiple confidential communication channels, including mailboxes for the General Manager, Welfare Committee, sexual harassment prevention, workplace violence consultation, and legal advice. All complaints are strictly confidential and independently verified to protect whistleblowers.

To better understand employees' needs, periodic employee satisfaction surveys are conducted. The latest survey in 2023 achieved a 93% participation rate and 86% valid responses. Overall satisfaction scored 4.58 out of 6. In sustainability dimensions, results were: Environmental Protection 5.09, Social Engagement 5.0, Corporate Governance 4.61. Compared with industry peers, percentile rankings were: Environmental Protection PR72, Social Engagement PR74, Governance PR46. Findings suggest employees recognize fairness in governance processes but seek more transparency in business information. The Company will continue to strengthen communication with stakeholders.

Sustainable business satisfaction



Internal communications are facilitated through instant messaging and email to ensure timely updates on policies and events. In compliance with Taiwan’s “Regulations for Implementing Labor-Management Meetings,” the Company has five labor and five management representatives. In 2024, five meetings were held with full attendance to discuss labor relations and welfare matters. No labor disputes were reported in Taiwan operations.

5.4.2 Occupational Safety and Health

Recognizing employees as its most valuable asset, the Company is committed to providing a safe, healthy, and supportive workplace through a comprehensive Occupational Safety and Health (OSH) management system:

Workplace Safety

- Strict access control and 24/7 surveillance monitoring.
- Semi-annual fire safety inspections.
- Quarterly CPR and AED training.
- Emergency buttons, AEDs, and firefighting equipment installed onsite.

Professional Management and Prevention

- Certified OSH managers and first-aid personnel appointed.
- OSH programs implemented to prevent discrimination, bullying, and foster a respectful workplace.

Employee Health and Wellness

- Annual health checks and monthly onsite medical consultations.
- Regular OSH surveys to assess workplace risks and improve safety.
- Group insurance from day one, Employee Assistance Programs (EAPs), onsite massage services, and legal/insurance counseling.
- Family days and wellness seminars to support holistic well-being.

Work-Life Balance

- Flexible working hours to support employees in balancing professional and personal lives.

Support for Female Employees

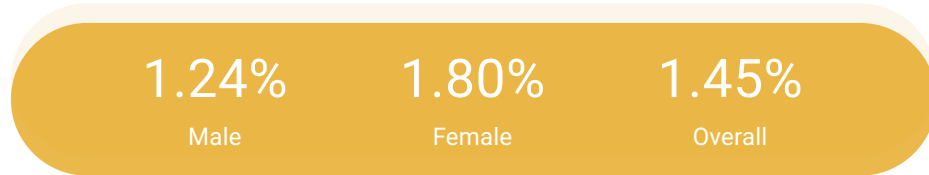
1. Dedicated lactation rooms with full facilities.
2. Restrooms equipped with sanitary products and designated parking for expectant mothers.
3. Strict policies and complaint channels for sexual harassment prevention.

Through the implementation of the above measures, we closely monitor employee attendance and regard occupational safety incidents and absence rates as key indicators for assessing employees' health and well-being.

Occupational Injuries/Illnesses

Category	Cases	Lost Days
General Injuries	0	0
Occupational Illnesses	0	0

Absenteeism Rate



Note 1: Definition of Absence

In this report, employee absence refers to situations where employees are unable to attend work due to involuntary or unexpected reasons. The calculation scope includes sick leave (such as general sick leave, menstrual leave, and occupational injury/illness leave) and personal leave.

Absences not included in the calculation are statutory leaves (e.g., annual leave, marriage leave, bereavement leave, maternity leave, paternity leave, parental leave without pay), official leave, regular days off, national holidays, and other non-working days.

Note 2: Formula for Absence Rate (AR)

Absence Rate (AR) = Total number of absent days / (Average number of employees × Total number of working days in the year) × 100%

- Total number of absent days: The total number of days accumulated by all employees during the reporting period under the types of absence defined in Note 1.
- Average number of employees: The average monthly headcount during the reporting period.
- Total number of working days in the year: The total number of days in the reporting period after excluding regular days off, national holidays, and other non-working days.

Analysis of 2024 Absences

1. Main cause: sick leave (62.6%), followed by personal leave (37.4%).
 2. Slightly higher female absenteeism rate, likely due to menstrual leave.
- No occupational injury leave reported in 2024, reflecting effective OSH prevention.

Ongoing Measures to Reduce Absenteeism

1. Proactive health check-ins with employees showing abnormal attendance.
2. Strengthened disease prevention awareness, especially seasonal flu.
3. Enhanced female employee support, including additional well-being measures.

Through continuous monitoring of absenteeism trends and employee feedback, the Company strives to further enhance health promotion and care programs, creating a healthier and friendlier workplace that supports both employee well-being and business sustainability.



6 Social Prosperity

- 6.1 Local Community Engagement
- 6.2 Supporting Sports Development
- 6.3 GX Foundation



Status of Social Resource Investment

In 2024, GameSparcs continued to deepen its commitment to social co-prosperity by investing a total of NT\$750,000 across three major areas: supporting sports development, strengthening local education, and supporting the GX Foundation. These efforts reflect the company’s long-term dedication to local development, with social resource allocation closely aligned with the United Nations Sustainable Development Goals (SDGs), particularly Quality Education (SDG 4), Good Health and Well-Being (SDG 3), and Reduced Inequalities (SDG 10).

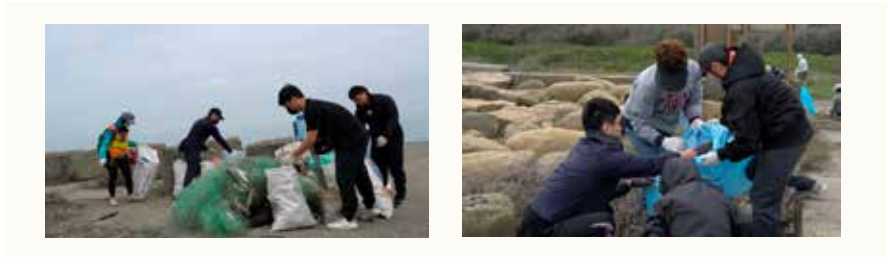
Donations and Beneficiaries

Item	Amount (NT\$)	Percentage
GX Foundation	400,000	53.3%
Yunlin Xinchuan Basketball Association	200,000	26.7%
Local Education	150,000	20%
Total	750,000	100%

6.1 Local Community Engagement

Corporate Beach Cleanup: Building on the documentary “About Midnight Dreaming of Lin Mo-niang Riding the Sea Swell and Throwing All the Trash into My Future, Plastic, As If It Were Real” under the “Weirdo Project,” GameSparcs organized a corporate beach cleanup activity at the Shengang Wetlands in Changhua. The event also featured the participation of the documentary’s protagonists—Mr. Jen-Ping Chen, Founder and CEO of Hiin Studio, and Ms. Fu Kuo, Deputy CEO—who conducted a pre-cleanup briefing and awareness seminar. They shared with employees’ simple practices to reduce waste in daily office life and provided guidance on identifying hazardous items and types of marine debris during the cleanup, ensuring both ocean protection and personal safety.

Thanks to the collective efforts of employees, the cleanup removed more than 222 kilograms of marine waste. To extend the impact and echo a series of environmental protection initiatives, GameSparcs produced a short film documenting the cleanup, which has been continuously screened in company spaces. Employees who participated were also invited to share their reflections and experiences on stage. From awareness education to hands-on action, the initiative guided employees step by step to understand the importance of environmental protection. This activity not only contributed to the local environment but also allowed employees to witness firsthand the environmental harm caused by the convenient use of single-use tableware, further inspiring stronger awareness and actions to care for the planet. [Watch the Corporate Beach Cleanup Video.](#)



Responding to Food-Saving Initiatives

In alignment with environmental protection and community care, the company, together with employees, affiliated enterprises, and local neighborhoods, joined the food-saving campaign by donating surplus food to the “Huamei Surplus Food Kitchen” in Taichung. In 2024, more than 220 portions of food ingredients were donated, reducing waste while supporting disadvantaged groups, ensuring that every resource is valued and put to good use.



Fostering Local Education

As a cultural and creative industry, GameSparcs’ core business lies in game development and design, with research and design talent being the company’s primary human resource need. To connect business operations with talent cultivation, GameSparcs collaborated with Ling Tung University in Taichung to organize the Golden Eagle Design Award, a national competition showcasing the design achievements of vocational high schools. The company donated NT\$150,000 to Ling Tung University to support this initiative.



6.2 Supporting Sports Development

To give back to society and promote positive activities for young people, the Yunlin County Legacy Basketball Association provides professional basketball training after school, helping children learn basketball, strengthen their physical fitness, and develop good character. Since 2022, GameSparcs has continuously supported the Association’s free after-school basketball camps for four consecutive years. In 2024, the company donated NT\$200,000 to the Association to provide professional basketball training for students—from third grade in elementary school up to graduate school—who enjoy sports and basketball.

6.3 GX Foundation

The GX Education Foundation upholds the spirit of “co-prosperity with society, environmental friendliness, and action-oriented practice.” From the two key dimensions of “social inclusion” and “environmental conservation,” the Foundation has advanced diverse and innovative initiatives through the “Weirdo Project” and “SOGASTOP Project.” These initiatives emphasize impactful educational reflection and creative advocacy, bringing together communities of in-system and out-of-system educators, government agencies, private enterprises, nonprofit organizations, and startups to jointly create a new-generation public welfare platform with social influence. The Foundation seeks to inject fresh thinking and actionable change into Taiwanese society by harnessing the power of sharing, co-creation, and collective well-being.

6.3.1 Achievements in Promotion

 <p>Awards</p>	<ol style="list-style-type: none"> 1. 2024 IASE Education Impact Award – Social Impact Award 2. 8th PwC Sustainability Impact Award – Diversity and Inclusion Award
 <p>Foundation's Self-Organized Activities</p>	<ol style="list-style-type: none"> 1. Weirdo Project Teaching Plan Selection: A total of 130 applicants, with 55 submissions completed. Among them, 22 projects focused on human rights and life education (the most popular theme), followed by equal numbers in gender equality and environmental conservation. 2. Weirdo Project Impact Public Forum
 <p>Social Engagement Events</p>	<ol style="list-style-type: none"> 1. Campus lectures: 3 sessions, reaching over 370 participants 2. Special courses at China Medical University: 18 sessions, reaching over 468 participants 3. Public outreach (mobile cinema, workshops, civic actions): 7 sessions, reaching over 2,050 participants 4. Corporate responses and NPO collaborations: 5 sessions, reaching over 222 participants
 <p>Community Promotion and Digital Outreach</p>	<ol style="list-style-type: none"> 1. Page views: 156,000 2. Reach people: 427,000

Weirdo Project Impact Public Forum



IASE Education Impact Award – Social Impact Award



6.3.2 Weirdo Project

The Weirdo Project documentary series covers four major themes: environmental conservation, gender equality, human rights and life education, and technology, medicine, and society. Its goal is to inspire the public to transcend barriers of discrimination and prejudice. Working with both in-system and out-of-system educator communities, the project integrates 18 documentaries into critical-thinking curricula implemented in classrooms, rural areas, residential institutions, and correctional schools. Through action-oriented practices, it further connects with civic organizations and enterprises, collectively striving to drive change and remove social labels.

As a platform for youth empowerment and social impact, the Weirdo Project seeks to move audiences emotionally, embed issues into competency-based teaching for rational debate, and extend them into society through tangible actions. This process encourages exploration, learning, and practice, helping each individual discover their own unique heroic journey.

In 2024, the Weirdo Project continued to make steady progress, reaching schools of all levels, corporations, and community activities across Taiwan. By entering communities and campuses with images, words, and lived experiences, the project spread the power of change. Beyond actions, it also documented its journey by producing podcasts, ensuring that every exchange could be heard and every story could be seen.



Weirdo: Playing with the Power of Games



Future Life – Sustainability Fair



“Weirdo Education Power” Career Exploration Seminar



Weirdo Project – Corresponding Issues and SDGs Table

SDGs	Theme	Film Title	Key Issues	
14,15	Environmental Conservation	Hiin	Marine conservation	Plastic reduction
		Prosperity in Bloom	Plant conservation	Forest policy
		Batman of Animal Protection	Animal performances	Animal abuse
5,8	Gender Equality	Beast Punishment	Menstrual education	Cooperative economy
		Nepal's Wonder Booth	Body awareness	Cooperative economy
		Succulent Woman's Survival Path	Body awareness & autonomy	Cyberbullying
		Queen of Desire	Escort culture	Emotional education
		Illegal Mother	Gender diversity (LGBTQ & same-sex marriage)	Assisted Reproduction Act
4,10	Human Rights & Life Education	In the Beginning, Human Nature is Good	Sex industry	Sexual autonomy (decriminalization of desire)
		I Will Always, Always, Always Love You	Residential institutions	Schizophrenia
		Let Children Be Themselves	ADHD	Medicalized society
		Sometimes Mama, Sometimes Mimi	Migrant workers' rights (children's right to survival)	NGOs
		Big Child, Small Adult	Children's right to expression	Parenting
3,16	Technology, Medicine & Society	Lost in His Medal	Vocational education	Self-identity & values
		Drug Criminals	Drug duality	Addiction & cultural impact
		KULO	Disorder (social companionship)	Disability
		X	What is science	Chinese & Western medicine + Joseph Needham
		Map of Truth	Open data & information politics	Privacy rights

6.3.3 SOGA STOP! Action Project

The Foundation launched the SOGA STOP Project in 2021, inviting the public to pay attention to environmental conservation, starting with the most pervasive and daily-relevant issue—plastic reduction. In 2022, on Earth Day, SOGA STOP initiated an action proposal “Every Day Is Earth Day!”—a year-long campaign of continuous online and offline engagement. The initiative guided the public to learn one eco-friendly lifestyle practice each week across 52 weeks, covering six major environmental issues of greatest concern. Partnering with 52 Taiwanese illustrators, SOGA STOP transformed complex environmental knowledge into visual storytelling and actionable lifestyle infographics. Through diverse perspectives and creative expression, the campaign proposed 52 Earth-friendly actions, which were presented both online and through offline touring exhibitions, amplifying awareness of the six environmental themes to the broader public.

2024/8/19 – 2025/5/31 Lavender Forest – Themed Exhibitions at Four Venues Across Taiwan



Lavender Forest Xinshe Store
Taiwan



Adagio Jinguashi



Reindeer Green Wave Sanyi



Adagio Dapeng Bay

“Every Day Is Earth Day!” – 52 Earth-Loving Action Proposals Offline Touring Exhibition



Appendix:

GRI Index

GRI Standards	Disclosure Item	Report Chapter	Page
General Disclosures			
	2-1 Organizational details	1.1 About GameSparcs	P7
	2-2 Entities included in the organization's sustainability reporting	About This Report List of Consolidated Financial Reporting Entities	P3 P57
	2-3 Reporting period, frequency and contact point	About This Report	P3
	2-4 Restatements of information	None	
	2-5 External assurance	Report content reviewed and approved by the Board of Directors	P3
	2-6 Activities, value chain and other business relationships	1.1 About GameSparcs	P7
	2-7 Employees	5.1 Diversity and Inclusion	P38-39
	2-8 Workers who are not employees	3.5 Supplier Management	P28
GRI 2: General Disclosures 2021	2-9 Governance structure and composition	3.1 Corporate Governance Structure	P17
	2-10 Nomination and selection of the highest governance body	3.1 Corporate Governance Structure	P17
	2-11 Chair of the highest governance body	3.1 Corporate Governance Structure	P17
	2-12 Role of the highest governance body in overseeing the management of impacts	2.1 Sustainability Vision and Strategy	P10
	2-13 Delegation of responsibility for managing impacts	2.1 Sustainability Vision and Strategy	P10
	2-14 Role of the highest governance body in sustainability reporting	2.1 Sustainability Vision and Strategy	P10
	2-15 Conflicts of interest	3.1 Corporate Governance Structure	P17-18
	2-16 Communication of critical concerns	2.2 Materiality Analysis 2.3 Stakeholder Engagement	P11-14 P14-15
	2-17 Collective knowledge of the highest governance body	3.1 Corporate Governance Structure	P17-18
	2-18 Evaluation of the performance of the highest governance body	3.1 Corporate Governance Structure	P17

GRI Standards	Disclosure Item	Report Chapter	Page
General Disclosures			
GRI 2: General Disclosures 2021	2-19 Remuneration policies	3.1 Corporate Governance Structure 5.2 Rights and Welfare	P17 P39-40
	2-20 Process to determine remuneration	5.2 Rights and Welfare	P39-40
	2-21 Annual total compensation ratio	5.2 Rights and Welfare	P39
	2-22 Statement on sustainable development strategy	Message from the Chairman and the ESG Task Force Chairperson	P4
	2-23 Policy commitments	3.3 Ethical Business and Anti-Corruption 5.2 Rights and Welfare	P22-23 P39-40
	2-24 Embedding policy commitments	3.2 Risk Management 3.3 Ethical Business and Anti-corruption	P20-21 P22-23
	2-25 Processes to remediate negative impacts	2.2 Materiality Analysis	P11-14
	2-26 Mechanisms for seeking advice and raising concerns	2.3 Stakeholder Engagement	P14-15
	2-27 Compliance with laws and regulations	No significant violations of laws and regulations or unpaid fines during the reporting period	
	2-28 Membership associations	1.1 About GameSparcs	P7
GRI 3: Material Topics 2021	2-29 Approach to stakeholder engagement	2.3 Stakeholder Engagement	P14-15
	2-30 Collective bargaining agreements	No collective bargaining agreements signed	
	3-1 Process to determine material topics	2.2 Materiality Analysis	P11
GRI 201: Economic Performance 2016	3-2 List of material topics	2.2 Materiality Analysis	P12-14
	3-3 Management of material topics	2.2 Materiality Analysis	P12-14
	201-1 Direct economic value generated and distributed	1.2 Financial Performance	P8
	201-2 Financial implications and other risks and opportunities due to climate change	4.2 Climate Risks and Opportunities	P30-31
	201-3 Defined benefit plan obligations and other retirement plans	5.2 Rights and Welfare	P41

GRI Standards	Disclosure Item	Report Chapter	Page
General Disclosures			
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	5.2 Rights and Welfare	P40
	202-2 Proportion of senior management hired from the local community	100% of senior management are born locally in Taiwan or have unlimited legal residency rights	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	2.2 Materiality Analysis 6.1 Local Community Engagement	P14-18 P47-48
	203-2 Significant indirect economic impacts	2.2 Materiality Analysis 2.3 Stakeholder Engagement	P14-18 P14-15
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Domestic suppliers representing more than 10% of total procurement in 2024 account for approximately 15% of the company's consolidated annual net procurement amount. Please refer to page 69 of the company's annual report.	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	No such incidents during the reporting period.	
	205-2 Communication and training about anti-corruption policies and procedures	3.3 Ethical Business and Anti-corruption	P22-23
	205-3 Confirmed incidents of corruption and actions taken	No such incidents during the reporting period.	
	206-1 Legal Actions Against Anti-Competitive, Antitrust, and Monopolistic Conduct	No such incidents during the reporting period.	
	207-1 Tax approach	1.3 Tax Management	P8
	207-2 Tax governance, control, and risk management	1.3 Tax Management	P8
GRI 301: Materials 2016	The company's main business activities are game software development and operation, with no major products requiring materials and packaging for production.		
GRI 302: Energy 2016	302-1 Energy consumption within the organization	4.4 Environmental and Energy Management	P32-34
	302-2 Energy consumption outside of the organization	4.4 Environmental and Energy Management	P32-34
	302-3 Energy intensity	4.4 Environmental and Energy Management	P34

GRI Standards	Disclosure Item	Report Chapter	Page
General Disclosures			
GRI 302: Energy 2016	302-4 Reduction of energy consumption	4.4 Environmental and Energy Management	P33-34
	302-5 Reductions in energy requirements of products and services	4.4 Environmental and Energy Management	P33-34
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Water used is for office and domestic purposes; water intake and discharge comply with local government regulations.	
	303-2 Management of water discharge-related impacts		
	303-3 Water withdrawal	4.5 Water Resource Management	P35
	303-4 Water discharge	The company is not a manufacturing industry, so there is no industrial wastewater discharge. All office and domestic water is discharged into the government-designated sewerage system through acceptance pipes, so water discharge and consumption are not statistically recorded.	
	303-5 Water consumption		
GRI 304: Biodiversity 2016	During the reporting period, the company did not purchase any real estate, and office rental locations are not located in environmental protection areas. During the reporting period, the company had no manufacturing facilities, and the software development process does not generate pollution harmful to biodiversity.		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	4.4 Environmental and Energy Management	P33-34
	305-2 Energy indirect (Scope 2) GHG emissions	4.4 Environmental and Energy Management	P33-34
	305-3 Other indirect (Scope 3) GHG emissions	According to IFRS Sustainability Disclosure Standards, disclosure is planned for 2028.	
	305-4 GHG emissions intensity	4.4 Environmental and Energy Resource Management	P33-34
	305-5 Reduction of GHG emissions	4.4 Environmental and Energy Management	P33-34
	305-6 Emissions of ozone-depleting substances (ODS)	Not applicable	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Not applicable	

GRI Standards	Disclosure Item	Report Chapter	Page
General Disclosures			
GRI 306: Effluents and Waste 2020		4.6 Waste Management	P35-36
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	3.5 Supplier Management	P28
	308-2 Negative environmental impacts in the supply chain and actions taken	4.3 Climate Scenario Analysis	P31
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	5.1 Diversity and Inclusion	P39
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.2 Rights and Welfare	P40-41
	401-3 Parental leave	5.2 Rights and Welfare	P41
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	5.4 Friendly Workplace	
	403-1 Occupational health and safety management system	5.4 Friendly Workplace	P44
GRI 403: Occupational Health and Safety 2018	403-2 Hazard identification, risk assessment, and incident investigation	5.4 Friendly Workplace	P44-45
	403-3 Occupational health services	5.4 Friendly Workplace	P44-45
	403-4 Worker participation, consultation, and communication on occupational health and safety	5.4 Friendly Workplace	P44-45
	403-5 Worker training on occupational health and safety	5.4 Friendly Workplace	P44
	403-6 Promotion of worker health	5.4 Friendly Workplace	P44-45
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.4 Friendly Workplace	P44-45
	403-8 Workers covered by an occupational health and safety management system	5.4 Friendly Workplace	P44-45
	403-9 Work-related injuries	5.4 Friendly Workplace	P45
	403-10 Work-related ill health	5.4 Friendly Workplace	P45
	GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	5.3 Development and Career
404-2 Programs for upgrading employee skills and transition assistance programs		5.3 Development and Career	P42-44
404-3 Percentage of employees receiving regular performance and career development reviews		5.3 Development and Career	P41

GRI Standards	Disclosure Item	Report Chapter	Page
General Disclosures			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	3.1 Corporate Governance Structure 5.1 Diversity and Inclusion	P17 P38
	405-2 Ratio of basic salary and remuneration of women to men	5.2 Rights and Welfare	P40
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken		During the reporting period, the company had no incidents of discrimination as defined by the International Labor Organization regarding race, color, gender, religion, politics, nationality, or social origin, as well as incidents involving internal/external stakeholders.
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		During the reporting period, the company received no reports of violations or risks from suppliers or operating locations.
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor		The company follows work regulations and complies with relevant laws. No such incidents occurred during the reporting period.
GRI 409: Forced or Compulsory 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor		During the reporting period, the company received no reports of violations or risks from suppliers or operating locations.
GRI 410: Security Practices 2016			Not applicable.
GRI 411: Rights of Indigenous People 2016	411-1 Incidents of violations involving rights of indigenous peoples		No such incidents during the reporting period
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	6.1 Local Community Engagement	P47
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	3.3 Ethical Business and Anti-corruption 3.5 Supplier Management	P22-23 P28
	414-2 Negative social impacts in the supply chain and actions taken	2.2 Materiality Analysis	P11-14
GRI 415: Public Policy 2016	415-1 Political contributions		The company has no political contributions.

GRI Standards	Disclosure Item	Report Chapter	Page
General Disclosures			
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	3.6 Customer Service and Satisfaction	P40
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	No such incidents during the reporting period	
GRI 417: Marketing and Labeling 2016	417-2 Incidents of non-compliance concerning product and service information and labeling	No such incidents during the reporting period	
	417-3 Incidents of non-compliance concerning marketing communications	No such incidents during the reporting period	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	No such incidents during the reporting period	

SASB Index

Metric Code	Metric Description	Disclosure Chapter	Notes
Environmental Footprint of Hardware Infrastructure			
TC-SI-130a.1	(1) Total energy consumed (2) Percentage grid electricity (3) Percentage renewable	4.4 Environmental and Energy Management	P33-34 Grid electricity percentage: 100% Renewable energy percentage: 0%
TC-SI-130a.2	(1) Total water withdrawn (2) Total water consumed, percentage in regions with high or extremely high baseline water stress	4.5 Water Resource Management	P35 100% of water for business activities is supplied by Taiwan Water Corporation, with no water intake from regions with high or extremely high baseline water stress (0% proportion).
TC-SI-130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	3.4 Information Security and Privacy Management	P25-27 The company carefully selects electronic data storage center locations (including cloud services) to reduce environmental risks, such as flooding, extreme weather, and seismic activity.
Data Privacy & Freedom of Expression			
TC-SI-220a.1	Description of policies and practices relating to behavioral advertising and user privacy	3.4 Information Security and Privacy Management	P25-27 The company collects and processes personal information in a legal and transparent manner, using it only for service provision, product improvement, and other purposes. To ensure information security, we have implemented strict technical and management measures and developed emergency response plans to address potential information leakage incidents. We regularly review and update privacy policies to ensure compliance with the latest regulatory requirements and security standards.
TC-SI-220a.2	Number of users whose information is used for secondary purposes	No such incidents in 2024.	
TC-SI-220a.3	Total amount of monetary losses as a result of legal proceedings associated with user privacy	No such incidents in 2024.	
TC-SI-220a.4	(1) Number of law enforcement requests for user information (2) Number of users whose information was requested (3) Percentage of requests resulting in disclosure of user information	(1) 37 times (2) 63 (3) No such incidents in 2024.	
TC-SI-220a.5	List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring	No such incidents in 2024.	

Metric Code	Metric Description	Disclosure Chapter	Notes
Data Security			
TC-SI-230a.1	(1) Number of data breaches (2) Percentage involving personally identifiable information (PII) (3) Number of users affected	No such incidents in 2024.	
TC-SI-230a.2	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	3.4 Information Security and Privacy Management	P25-27 The company has established a comprehensive data security management system, including formulating strict policies, adopting encryption and identity authentication technologies, regularly assessing risks, cultivating employee awareness, and ensuring supply chain compliance, comprehensively enhancing the confidentiality, integrity, and availability of data, and effectively protecting customer and internal information security.
Recruiting & Managing a Global, Diverse & Skilled Workforce			
TC-SI-330a.1	Percentage of employees that are foreign nationals	0.47%	
TC-SI-330a.2	Employee engagement as a percentage	76%	
TC-SI-330a.3	Percentage of (1) gender and (2) racial/ethnic group representation for: (a) management (b) Non-management (c) technical staff (d) all other employees	5.1 Diversity and Inclusion	P38-39
Intellectual Property Protection and Competition			
TC-SI-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	No such incidents in 2024.	
Systemic risks from technology disruption			
TC-SI-550a.1	(1) Number of performance issues (2) Service disruptions (3) Total customer downtime	The number of significant technical disruptions in 2024 was 0.	
TC-SI-550a.2	Description of business continuity risks related to disruptions of operations	2.2 Materiality Analysis 4.2 Climate Risks and Opportunities	P12 P30

TCFD Climate-Related Financial Disclosures Table				List of Consolidated Financial Reporting Entities		
Disclosure Topic	TCFD Recommended Disclosures	Corresponding Chapter	Page	No.	Company Name	Location
Governance	(a) Describe the board's oversight of climate-related risks and opportunities	4.1 Climate Governance Organization	P30	1	GameSparcs Co., Ltd. (Parent Company)	Taiwan
	(b) Describe management's role in assessing and managing climate-related risks and opportunities	4.1 Climate Governance Organization	P30	2	Game Dreamer (HK) Ltd. (Subsidiary)	Hong Kong
Strategy	(a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term	4.2 Climate Risks and Opportunities	P30	3	Grant Prospect Ltd. (Subsidiary)	Hong Kong
	(b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	4.2 Climate Risks and Opportunities	P30	4	Hsu Tsun Enterprise Co., Ltd. (Subsidiary)	Hong Kong
	(c) Describe the resilience of the organization's strategy, considering different climate-related scenarios, including a 2°C or lower scenario	4.3 Climate Scenario Analysis	P31	5	Game Dreamer (Thai) Inc. (Subsidiary)	Thailand
Risk Management	(a) Describe the organization's processes for identifying and assessing climate-related risks	4.3 Climate Scenario Analysis	P31	6	Poseidon Net (HK) Ltd. (Subsidiary)	Hong Kong
	(b) Describe the organization's processes for managing climate-related risks	4.3 Climate Scenario Analysis	P31	7	Poseidon Net Ltd. (Subsidiary)	Taiwan
	(c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	4.3 Climate Scenario Analysis	P31	8	Megata Ltd. (Subsidiary)	Taiwan
Metrics and Targets	(a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process		P31	9	Game Dreamer (Guangzhou) Inc. (Subsidiary)	Mainland China
	(b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks	4.3 Climate Scenario Analysis 4.4 Environmental and Energy Resource Management	P33-34	10	Game Dreamer (Hangzhou) Ltd. (Subsidiary)	Mainland China
	(c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets		P30-31	11	Megata (HK) Ltd. (Subsidiary)	Hong Kong
				12	Megata (Chengdu) Technology Ltd. (Subsidiary)	Mainland China

GameSPARCS

© 2024 GameSparcs Co., Ltd. All Rights Reserved.