Gamania Digital Entertainment Co., Ltd.

Environmental and Energy Management Policy

Article 1: Purpose

Gamania Digital Entertainment Co., Ltd. (hereinafter referred to as the "Company") establishes this Policy to practice corporate sustainable development, actively implement continuous improvement plans and activities for various energy-saving measures, and reduce the Group's impact on the natural environment through management mechanisms. To address global energy shortages and climate change issues, integrate sustainable operations into management and operations, and promote as well as implement environmental and energy sustainability, this Policy is hereby enacted.

Article 2: Scope of Application

The scope of this Policy applies to the overall operational activities and office locations of the Company and its group enterprises, all of which shall comply with this Policy. Suppliers and other business partners are also encouraged to adhere to the principles and objectives of this policy.

Article 3: Principles of Environmental and Energy Management

Based on fulfilling corporate social responsibility and promoting environmental sustainability, the Company shall commit to promoting environmental and energy management and reducing greenhouse gas emissions, ensuring the following:

1. **Compliance and Environmental Protection:** Comply with environmental laws, regulations, and relevant international guidelines, properly protect the natural environment, and strive to achieve environmental sustainability goals during operational activities and internal management.
2. **Resource Efficiency and Recycling:** Strive to improve the utilization efficiency of various resources and use recycled materials with low environmental impact to enable the sustainable utilization of Earth's resources.
3. **Environmental Management System:** Establish an appropriate environmental management system based on industry characteristics, which shall include:

   (1) Collecting and evaluating sufficient and timely information regarding the impact of operational activities on the natural environment.

   (2) Establishing measurable environmental sustainability indicators and targets, and periodically reviewing their continuity and relevance.

   (3) Formulating concrete plans or action schemes as implementation measures, and periodically reviewing operational performance.

4. Eco-efficiency and Operational Principles: Consider the impact of operations on eco-efficiency, promote and advocate concepts of sustainable consumption, and conduct operational activities such as R&D, procurement, production, operations, and services according to the following principles to reduce the impact of operations on the natural environment and humans:

   (1) Reduce resource and energy consumption of products and services.

   (2) Enhance the recyclability and reusability of raw materials or products.

   (3) Maximize the sustainable use of renewable resources.

   (4) Increase energy-saving equipment and the proportion of green procurement.

5. Water Resource and Pollution Control: Properly and sustainably utilize water resources to improve water efficiency, and formulate relevant management measures. Make utmost efforts to minimize adverse impacts on human health and the environment, and adopt best available pollution prevention and control technologies and measures.

6. Greenhouse Gas Inventory and Disclosure: Utilize widely accepted domestic and international standards or guidelines to conduct and disclose corporate greenhouse gas (GHG) inventories, the scope of which should include:

   (1) Direct GHG emissions: GHG emission sources owned or controlled by the Company.

   (2) Indirect GHG emissions: Emissions generated from the utilization of energy such as purchased electricity, heat, or steam.

7. Climate Change Risk Management and Carbon Strategy: Evaluate potential present and future risks and opportunities of climate change for the enterprise, and adopt response measures for climate-related issues. Statistics shall be compiled on GHG emissions, water usage, and total waste weight. The Company shall formulate policies for energy conservation, carbon reduction, GHG mitigation, water reduction, or other waste management, and integrate carbon credit acquisition into carbon reduction strategy planning to execute accordingly, thereby mitigating operational impacts on climate change.

8. Supply Chain Sustainability and Education: Deepen the awareness, responsibility, and commitment of all employees, subsidiaries, and suppliers/contractors regarding environmental protection. Create a sustainable supply chain through supplier cooperation and audits, joining hands to address the challenges brought by environmental protection and climate change.

9. Waste Reduction and Circular Recycling: Promote energy and resource reduction and recycling plans, and properly recycle and process general and industrial waste to lower waste and pollutant emissions.

Article 4: Responsible Unit

The "General Administration Department" of the Company shall be specifically responsible for environmental management, drafting, promoting, and maintaining relevant environmental management

systems and concrete action plans, and periodically organizing environmental education courses for management and employees.

Article 5: Implementation and Amendments

1. This Policy shall take effect upon approval by the Board of Directors; the same shall apply to any amendments.
2. This Policy shall be reviewed and revised in a timely manner in response to changes in international and governmental laws and regulations. Any matters not fully covered herein shall be handled in accordance with the regulations of competent authorities and the relevant rules of the Company.