2024

IGS SUSTAINABILITY REPORT

INTERNATIONAL GAMES SYSTEM CO.,LTD.

Report Overview

About the Report

As one of the leading companies in Taiwan's gaming industry, International Games System Co., Ltd. (hereinafter referred to as IGS) has long been concerned about sustainability issues and has taken the initiative to prepare the Sustainability Report in advance with reference to GRI, SDGs, and TCFD.

Thank you for reading the IGS 2024 Sustainability Report. The Report discloses the management and concrete actions implemented by IGS related to material sustainability topics, and all our efforts in terms of the environment, society, and corporate governance. We hope to use the Report to display our commitment to implementing sustainable developments in response to our stakeholders' expectations.

Overview of Publishing

IGS published the first 2020 Corporate Social Responsibility Report in 2021 (the 2021 report was renamed the Sustainability Report). This is the fifth sustainability report issued by IGS. The Company will continue to publish the Report on an annual basis. The Chinese and English versions are available for download in the "Sustainable Development" section of the Company's official website.

- Previous edition (2023): Published in August 2024
- Current edition (2024): Published in August 2025
- Next edition (2025): Scheduled for publication in August 2026

Scope of the Report

The reported information comes from the IGS parent company. It excludes subsidiaries established for investment or tax purposes. The financial data comes from the Financial Report certified by an accountant. It can be found in the "Financial Statements" section of the IGS website. The financial data in this Report are consistent with the scope of disclosure in the consolidated financial statements, while the non-financial sustainability data primarily cover operational activities in Taiwan.

Reporting period: January 1, 2024 to December 31, 2024.

Basis of Report Preparation

The Compliance and Disclosure Basis for the Report.	
Global Reporting Initiative	GRI Sustainability Reporting Standards 2021
Taiwan Stock Exchange	Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies
	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies
United Nations	Sustainable Development Goals (SDGs)
Financial Stability Board	Task Force on Climate-related Financial Disclosures (TCFD)

Information Quality

To ensure the quality of information disclosure, IGS engaged Deloitte Taiwan to perform a limited assurance in accordance with TWSAE 3000. The limited assurance report was issued and, following approval by the Board of Directors on August 7, 2025, was subsequently published.

Feedback and Contact Information

If you have any suggestions related to the Report or IGS's sustainable development, please contact us. For more information about the Company, please go to the Company's official website.

Responsible department:	Management Department	E-mail:	bijiachen@igs.com.tw
Telephone:	+886-2-2299-5048	Company website:	https://www.igs.com.tw/
Address:	No. 130, Wugong Rd., Wugu Dist., New Taipei City 24886, Taiwan (R.O.C.)	Sustainable development section:	https://www.igs.com.tw/investors/cosocial/

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Message from the Chairman

Since its establishment, IGS has been committed to game innovation and development. The Company has set "Innovative Technology, Creative Recreation" as its corporate spiritual benchmark. The Company has always used innovative technology and creative recreation as our core values, achieving sustainable operations by continuously developing creative recreational products and cross-platform technologies. In addition to product innovation, IGS is also committed to the management ideals of "Humanity First, Pursuing Excellence" and "Sustainable Operation, Profit Sharing". The Company emphasizes personalized management with excellence of talent, product, and technology as the foundation of the Company's development.

In the short term (1 to 2 years), IGS's main goal is to launch at least two innovative game products every year while optimizing existing products and expanding our domestic market share. We will establish a professional R&D team to focus on the gaming technology innovations and the application of cross-platform technology. At the same time, we will increase marketing efforts and brand exposure through exhibitions, advertising, and social media activities to further enhance brand awareness. In terms of talent cultivation and management, IGS will strengthen employee skill training to improve their overall technical level. To this end, we will launch an internal training program and hold regular workshops and training courses to enhance the professional capabilities and creativity of our employees. In addition, the Company will implement energy-saving measures in the office, such as installing energy-saving lamps and promoting paperless operations, to reduce the carbon footprint and energy consumption of operations. We will also carry out preliminary community and environmental activities to enhance the Company's sense of social responsibility.

In the mid term (3 to 5 years), IGS will expand our presence in the international market and enhance our global brand awareness. We plan to strengthen marketing and promotion in the international market, participate in international game exhibitions and events, and establish strategic alliances with global partners to enhance brand influence. At the same time, IGS will establish a systematic sustainable development management system to ensure the achievement of our corporate social responsibility goals. We will formulate and implement environmental policies and social responsibility plans, actively participate in community and environmental activities, and align with the United Nations Sustainable Development Goals (SDGs) to formulate specific action plans and publish progress reports every year. In addition, IGS will make breakthroughs in technological innovation to enhance product competitiveness. We will continue to invest in the research, development, and application of new technologies, such as virtual reality (VR), augmented reality (AR), and other technologies, to improve the technical content and user experience of games.

In the long term (5 to 10 years), IGS aims to become a world leading game development company and achieve major breakthroughs in the international market. We will continue to invest in research and development, launch high-quality, innovative game products, and establish global partnerships to expand into international markets. At the same time, we are committed to achieving comprehensive sustainable development of the Company and becoming a benchmark in the industry. The Company will reach a balance between environmental protection, social responsibility, and economic benefits to achieve sustainable long-term growth. IGS will enhance the Company's ESG plan, carry out diversified social welfare activities, support education, environmental protection, and community development projects, and regularly publish ESG sustainability reports to transparently disclose the Company's social responsibility performance. We will also become a leader in game technology innovation, continue to explore and apply cutting-edge technologies, maintain our position as a leader in technology, enhance the Company's innovation capabilities and competitiveness, and create more value.

IGS will continue to work towards aligning our actions with the UN SDGs. We will invest in, participate in, implement, and support the initiatives and promotion of global sustainability issues through practical actions. We hope that while we create corporate business performance and competitiveness, we can fulfill our social responsibilities and do our part in achieving environmental, social, and economic sustainability goals. Through these specific goals and strategies, IGS will continue to drive the growth and progress of the Company and achieve co-prosperity between the Company and society.

"The beauty of a rainbow lies in the coexistence of all colors, while the beauty of life lies in the co-prosperity of all people"
"Learn to be grateful during the good times, and learn to be happy during the bad times"

1. Corporate Sustainability Blueprint

1.1 Business Philosophy

1.2 Sustainable Development Vision and Strategy

1.1 Business Philosophy

Mission & Vision

IGS aims to be the flagship game developer within Great China and the world's top game manufacturer. In the future, the focus remains to be a top game developer with the following mid/long-term goals:

- **Achieving Global No. 1 in Simulator Market Share**
  With superior techniques and experience in creating fun and cultural games as well as competitive prices , IGS has ended Japan's monopoly myth and become the top brand in the Chinese market. On top of that, IGS aims to be the world's top manufacture of games. With faith in its wisdom and strength, IGS believes that the goal is within reach.
- **Becoming the Leading Online Game Content Provider**
  With numerous successful game titles, IGS has built strong R&D capabilities and expertise in porting technology. Going forward, the Company will take the online gaming market as its new strategic arena, aiming to deliver superior game quality and content while developing into the largest online gaming platform in the Greater China region.
- **Building the Best Game Development Team**
  In addition to actively cultivating gaming talent in Taiwan, IGS aims to establish the best game development team centered in the Greater China region. The long-term objective is to build a world-class R&D center and achieve international recognition.

"Innovative Technology & Creative Recreation";

"Humanity First & Pursue for Excellence";

"Sustainable Operation & Profit Sharing"

Continue to develop creative recreational products and build R&D capacity for game products to achieve sustainability in corporate development and shared prosperity with partners.

IGS was established over 30 years ago and now has over 1,000 employees. With the concerted efforts of the team, consolidated revenue in 2024 was NT$18.5 billion and consolidated net income after taxes was NT$9 billion. In the future, we will continue to develop innovative leisure products, enhance its game development capabilities, and ensure sustainable operations, while working with partners to pursue shared prosperity.

Current Products (Services)

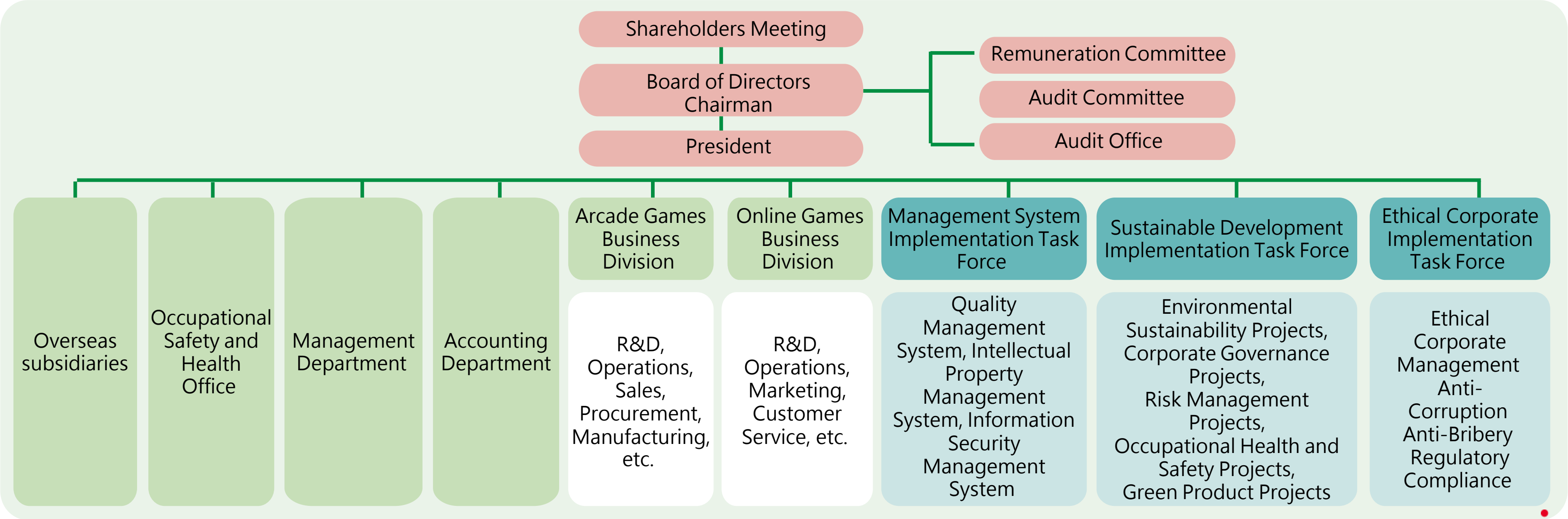
IGS's main business items include the planning, design, R&D, manufacturing, marketing, operation, services, and intellectual property rights (copyright, merchandising right, trademark, etc.) licensing and cooperation relating to online games, including mobile game software, and arcade game software and hardware. Online games mainly include casual games (Star31, Golden HoYeah, Mankwuan DaHen, Good Luck 777, Poseidon's Treasure, Golden Tiger, and TaDa). Arcade games are further divided based on product (service) characteristics as follows: Recreational (slots games and fishing games), intellectual (ticket machine, children's card games, and children's rides), and simulators (racing games, shooting games, and VR games).

Sustainable Development Blueprint

- **Sustainable Development**
  - Innovative Technology & Creative Recreation
    - Innovation and Value
      - Creating Value through R&D
      - Intellectual Property Management
    - Digital Security
      - Customer Service
      - Information Security Management
  - Humanity First & Pursue for Excellence
    - Friendly Workplace
      - Occupational Safety and Health
      - Comprehensive Employee Benefits
      - Talent Cultivation
    - Diversity and Inclusion
      - Promoting Gender Equality
  - Sustainable Operation & Profit Sharing
    - Integrity Governance
      - Transparent Corporate Governance Structure
      - Risk Management
    - Environmental Sustainability
      - Energy Conservation, Carbon Reduction, and Resource Recycling
    - Community Involvement
      - Financial Assistance for the Underprivileged
      - Supporting Public Welfare Activities

1.1.1 Company Overview and Organization

International Games System Co., Ltd.	
Company Address	No. 130, Wugong Rd., Wugu Dist., New Taipei City 24886, Taiwan (R.O.C.)
Capital	NT$2,818,016 thousand
Number of Employees	1,140 people



The entrepreneurial history of International Games System Co., Ltd. (IGS) can be traced back to 1981, when the Company engaged in game-related businesses through Sing Hsiang Enterprise, Li Tien Enterprise, and Hsin Hsiang Trading. In 1991, the original shareholders of IGS acquired Tzu Wei Industrial Co., Ltd. and renamed it International Games System Co., Ltd. Since then, the Company has devoted itself to game development with the full support of its employees. On July 12, 2006, IGS was officially listed on the Taipei Exchange (TPEx), becoming the only leading gaming company in Taiwan with a comprehensive product portfolio that spans both arcade games and online games. With a focus on our brand and R&D, strong capabilities in technical R&D and software-hardware integration, and by collaborating with academic and industry sectors, IGS aims to elevate the technological level and product quality of the domestic gaming industry, encouraging related game companies to jointly invest in the development of high-end products, thereby promoting the overall growth of the digital casual game industry.

In both online games and arcade games, IGS operates as an upstream R&D company. Compared with the previous reporting period, there have been no significant changes in the Company's industry, value chain, or other related business relationships. The following illustrates the linkages among upstream, midstream, and downstream industries:

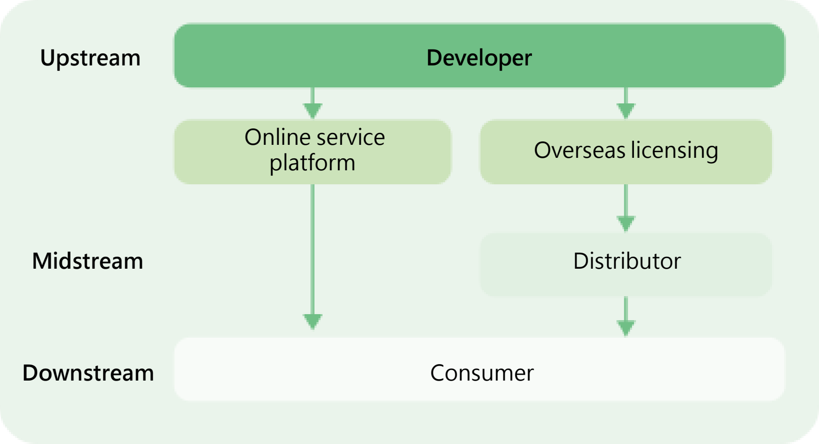
(1) Online games

Developer:
Refers to a gaming company with the primary goal or vision of product development, and has its own game planners, R&D engineers, and computer graphics designer. Developers are upstream suppliers in the gaming industry.

Agent (Publisher):
Also referred to as marketing companies. Such companies obtain the right to publish game software developed by developers, and mainly publish products in local or global markets.

Distributor (retail outlets):
Refers to a retailer that acquires the distribution rights of products developed or licensed by a developer or publisher, and sells them through its own or affiliated distribution channels, thereby serving as the point of access for consumers.

Online service platform:
Refers to companies that provide networking equipment, bandwidth, system services, and cash flow mechanisms for upstream game developers, agents, or general consumers to use its mechanisms or service channels for communication with companies or consumers.



(2) Arcade Games: The industry's structure and division of labor is as follows (using the Company as an example).

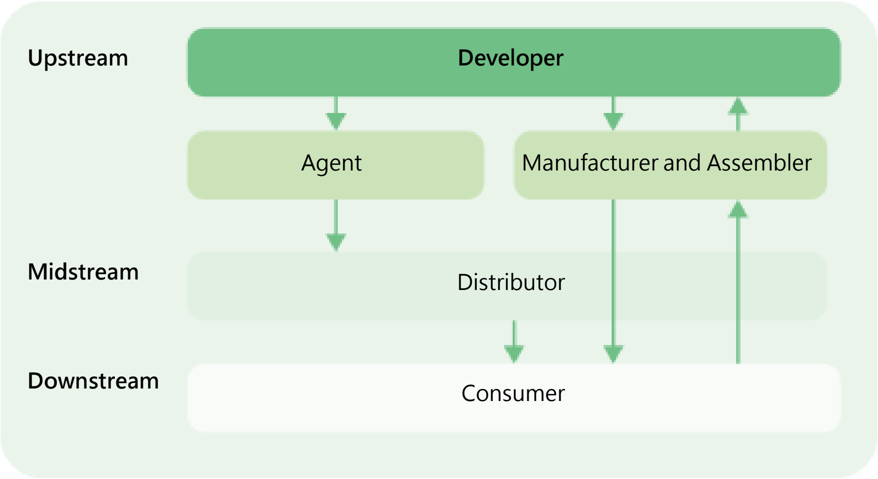
Developer:
Refers to a gaming company with the primary goal or vision of product development, and has its own game planners, R&D engineers, and computer graphics designer. Developers are upstream suppliers in the gaming industry.

Manufacturer and assembler:
Upstream company that is commissioned by developers to manufacturer, process, assemble, and test product parts and components.

Agent (Publisher):
Also referred to as marketing companies. Such companies obtain the right to publish game software/hardware developed by developers, and mainly publish products in local or global markets.

Distributor (retail outlets):
Refers to a retailer that acquires the distribution rights of products developed or licensed by a developer or publisher, and sells them through its own or affiliated distribution channels, thereby serving as the point of access for consumers.

Consumer:
Refers to end consumers (players) that use arcade games.



Depending on the company's scale and needs, vertical integration is common in the industry due to requirements on product and technology confidentiality, or to lower overall costs. Integration of the industry's upstream is a common strategy, and some companies further integrate the mid-stream. Some agents integrate upstream, but it is less common due to the technology barrier.

1.2 Sustainable Development Vision and Strategy

1.2.1 Sustainability Policy and Results

The 2024 implementation plan maintains the established ESG goals and gradually implements our commitment to sustainable development.

In 2015, the United Nations passed 17 Sustainable Development Goals (SDGs) and 169 targets, establishing a clear sustainable development vision and priorities. The aim is to eliminate poverty, inequality, mitigate climate change, and meet other goals by 2030 through the participation of global governments, corporations, and citizens. In response to the SDGs, starting with the Company's core business, IGS incorporated the ideas into our daily operations. We invested our attention and resources into employee health and benefits, gender equality, job creation and economic growth, and climate-related actions to support the SDGs and fulfill our corporate responsibilities.

Sustainable Development Goals (SDGs)	IGS's Response	Corresponding chapters
8 DECENT WORK AND ECONOMIC GROWTH	• Continue to expand the business group to provide employment opportunities • Introduce new products and actively invest in R&D	5. Product and Service Innovation
3 GOOD HEALTH AND WELL-BEING	• Environmental health promotion in the workplace • Continue to organize blood donation drives	8.5 Occupational Health and Safety 9.2 Community Involvement
4 QUALITY EDUCATION	• Educational care through the IGS Foundation • Diverse education, training, and career development • Cultivate excellent gaming industry talents through industry-academia cooperation	8.1 Human Resources 8.2 Talent Cultivation 9.1 IGS Social Welfare Foundation
5 GENDER EQUALITY	• Gender diversity, equality, and human rights protection	8.1 Human Resources
12 RESPONSIBLE CONSUMPTION AND PRODUCTION	• Proper handling of waste and promotion of recycling and reuse	4.2 Resource Recycling
13 CLIMATE ACTION	• Climate Action	4.1 Climate Change Risks and Response Strategies

SUSTAINABLE DEVELOPMENT GOALS

1.2.2 Sustainable Development Implementation Task Force

In accordance with our ESG mission and policies, IGS has established a Sustainable Development Implementation Task Force, chaired by the corporate governance supervisor. The task force members include: Environmental safety personnel, human resources personnel, legal personnel, procurement and manufacturing department personnel, management department personnel, etc. They are responsible for approving the sustainable vision, strategy, and long-term goals, and reporting to the Board of Directors on a regular basis. The Sustainable Development Implementation Task Force is divided into five project teams for environmental sustainability, risk management, business governance, labor safety relations, and green products. It communicates and coordinates important cross-department sustainability issues, and plans, implements, and tracks the progress and effectiveness of action plans for material issues.

The Sustainable Development Implementation Task Force plans to hold two meetings every year. In these meetings, it will supervise and review the sustainability actions and implementation status of various working groups, address the demands and expectations of stakeholders, review annual sustainability goals, set mid- and long-term goals, and discuss and make decisions on key sustainability issues.

1.2.3 Overview and Highlights of Sustainability Organization Operations

- The Company formally established the Sustainable Development Implementation Task Force in 2022.

Product Performance	Social Performance	Environmental Performance
There were no incidents of non-compliance concerning the health and safety impacts of products and services in 2024.	Total employee training hours: 16,731 hours	Continuous replacement of lighting equipment resulted in electricity savings of approximately 46,800 kWh in 2024, equivalent to about 1.36%.
Customer service hotline satisfaction: 95.44% Overall service satisfaction from valid questionnaires: 80.6%		Number of environmentally hazardous events: 0 event

2. Identification of Material Issues and Communication with Stakeholders

2.1 Identification of Stakeholders and Material Issues

IGS collects issues of concern to all stakeholders through annual executive meeting review. We select and identify issues related to material considerations and rank the issues according to the degree of impact and influence on stakeholders before conducting content disclosure based on the impact and importance of issues. We will also continue to formulate management approaches for material issues to act as the foundation for long-term sustainable development, which are reviewed every quarter.

IGS's Six Major Stakeholders

Identification Process:

01 Sustainable Implementation Task Force Data collection

02 Senior Management Meeting review

03 Identifying Material Issues and Assessing Stakeholder Impact

04 Addressing Material Issues and Formulating Response Strategies

2.2 Stakeholder Communication and Engagement

We referred to the Accountability Stakeholder Engagement Standard (AA1000SEC), the company's daily operating experience, and industry standards to identify the six types of stakeholders closely related to the Company, which are shareholders/investors, employees, customers/consumers, government agencies, suppliers, and the community.

In order to establish the planning and decision making for corporate sustainable development, the Company has established transparent and effective diversified communication channels and response mechanisms. For example, through various channels such as the investor website and investor conferences, the Company engages with investors to discuss current business operations and continuously collects real-time feedback through smart surveys. Material topics of concern to stakeholders are included in the corporate sustainable development strategies to act as reference indicators for formulating the Company's sustainable practice policies and related plans.

The stakeholders, their issues of concern, and communication channels identified in 2024 are as follows:

Stakeholder	Importance to IGS	Issues of Concern	Engagement Method and Frequency	Engagement response and results
Shareholders/ Investors	The long-term support of shareholders and investors is the driving force behind IGS's stable growth. We are committed to fair, open, and transparent information to protect the rights and interests of shareholders and investors.	• Ethical Corporate Management • Risk Management • Corporate Governance • Product and Service Innovation	• Publish financial statements every quarter. • Publish revenue and self-consolidated profits and losses every month. • Convene two investor conferences every year. • Convene one Annual Shareholders' Meeting every year. • Company's website and the Market Observation Post System (Immediate) • Investor service mailbox/hotline (Immediate)	Discuss the current status of business with investors through various methods such as the investor website and investor conferences, and collect feedback at any time. Investors remain highly concerned about the Company's development strategy and other issues. • IGS shareholder column: https://www.igs.com.tw/investors/ • For details, see 1.2.3 Overview and Highlights of Sustainability Organization Operations.
Employees	Employees are the most important assets of IGS. Our products, services, passion, and culture were established by the efforts of every employee. Therefore, we attach great importance to the voices of our employees.	• Compensation and Benefits • Training and Development • Occupational Health and Safety	• Annual performance evaluations • Internal real-time notices within the company • Quarterly labor-management meetings • Annual employee conferences • The Employee Welfare Committee regularly organizes activities and the annual family day event • New employee education and training and regular employee education and training	Communication channels with employees include the Employee Welfare Committee, labor-management meetings, employee conferences, education and training, employee mailbox, etc. We collect and respond to feedback at any time. Among the communication channels, a total of 14 responses were received by the employee mailbox in 2024. • No disputes that required labor-management negotiations occurred in 2024. • No complaints related to illegal infringements were received in 2024.

Stakeholder	Importance to IGS	Issues of Concern	Engagement Method and Frequency	Engagement response and results

Customers/ Consumers	It is our corporate culture to seek the highest level of customer satisfaction, and it is a goal that all employees work towards. IGS is dedicated to providing customers with the best games and services to gain greater trust and support from customers.	• Information Security
		• Consumer Rights and Services
		• Ethical Corporate Management
		• Product and Service Innovation
			• Customer service hotlines:
			  • Star31: +886-2-2299-6858
			  • Mankwuan DaHen: +886-2-2298-9739
			  • Good Luck 777: +886-2-2298-0837
			• Top-up service: +886-2-2299-1710
			• Smart customer service (ChatBot)
			• Bug reporting system (BugReport)
			• iOS/Android comment response
			• FB fan page
			• Customer relations maintenance team
				"The rights and interests of customers/players" is a key area that we actively focus on. Without feedback from customers/players, we will not have such great momentum to grow. Therefore, in addition to fully investing in product research and development, IGS will also fully focus on improving the efficiency of customer feedback, ensuring that the opinions of customers/players can be received by the Company in a timely manner.
				We continue to improve service quality in customer service management, and regularly organize relevant training to cultivate professional capabilities.
				IGS continuously updates digital communication services to enhance customer feedback and plans related product or service functions to meet customer needs and interests.
				• In 2024, a total of 37,757 valid questionnaires were collected, with an overall service satisfaction rate of 80.6%.
				• In 2024, customer service hotline satisfaction reached 95.44%.
				• In 2024, a total of 299 "Smart Consumption Service" reminders were issued.

Government Agencies	IGS upholds legal compliance and cooperates with government policies to achieve sustainable management goals.	• Regulatory Compliance • Corporate Governance • Ethical Corporate Management • Green Environmental Protection	• Periodically participate in relevant regulatory briefings and meetings of competent authorities • Immediate telephone communications and email communications • Regularly submit financial information • Company's website and the Market Observation Post System (Immediate)	We have always adhered to regulatory compliance as our governance principle, fully supporting government policies to become a model law-abiding company. This is also a goal IGS strives towards. By actively participating in government conferences, we aim to stay on the path of lawful sustainability. We regularly track relevant laws and regulations and actively participate in relevant conferences. We will plan to establish relevant control mechanisms such as a sustainability committee and a risk committee. • Ranked in the 21%–35% tier in the Corporate Governance Review. • Actively recruit persons with physical and mental disabilities (target ratio of >1%)

Stakeholder	Importance to IGS	Issues of Concern	Engagement Method and Frequency	Engagement Response and Results
Suppliers	Only excellent suppliers can provide excellent products to IGS. We place great importance on the management and quality of suppliers and are committed to establishing long-term partnerships.	• Corporate Governance • Ethical Corporate Management • Regulatory Compliance • Green Environmental Protection • Supplier Management	• Annual supplier evaluations • Periodic communications through telephone, email, and meetings	IGS will continue to promote the concepts of sustainability and green supply chain to our suppliers and provide appropriate assistance in transformation plans to achieve the goal of establishing a green supply chain for IGS and respond to the material issues of concern to the stakeholders. We conduct on-site inspections of suppliers from time to time and established a supplier management evaluation system to confirm that suppliers comply with environmental regulations and strengthen supplier resilience. • 100% of major suppliers completed the sustainability assessment in 2024. • 100% of newly engaged suppliers signed the Supplier Code of Conduct. • Continue to promote the concepts of sustainability to non-A-level suppliers. • Conducted on-site visit to one major supplier. • Total formal purchase orders issued: 2,221.
Communities	We combine the Company's core operations with the love of employees to spontaneously participate in various local care activities and give back to society as a company.	• Corporate Governance • Ethical Corporate Management • Green Environmental Protection • Environmental Safety in Community	• Periodic participation in community activities. • Telephone and email of dedicated personnel in relevant departments (Immediate) • Stakeholder service mailbox/hotline (Immediate) • Regular industry-academia collaboration talent cultivation project.	Headquartered in the New Taipei Industrial Park, IGS not only strives to become a benchmark enterprise in its core business but also actively gives back to the local community.These efforts include offering scholarships to local schools, emergency relief funds, and participating in charitable activities to achieve the goal of shared prosperity and growth with the community. We are constantly caring about issues that concern the local community. In addition to addressing social issues, we are also committed to the safety of the community's environment by implementing legal waste disposal processes to ensure the maintenance of local environmental quality. • In 2024, IGS donated NT$10,797,000 voluntarily. • In 2024, the IGS Social Welfare Foundation donated NT$12,355,000. • In 2024, there were 33 industry-academia collaboration projects.

2.3 Results of Material Issues Analysis

The figure below shows the 2024 material substantial issues matrix, which ranks the important issues of concern in the report according to the level of concern of stakeholders, inquiry frequency, materiality, and degree of impact and influence. The Company's material issues in 2024 remained consistent with those in 2023.

Material Issues	Significance to IGS	Positive and Negative Impacts	Corresponding GRI Topics	Our Goals	Our Actions
Information Security	We deeply care about the security of personal data and information. We use strict mechanisms and measures to ensure the security of personal and operational data to reduce information security risks.	Positive impact: Strengthening information security can prevent data leakage or malicious attacks, protecting customer information and company secrets, enhancing customer trust, and increasing business opportunities. Negative impact: Investments in information security protection costs may potentially affect shareholders' equity.	GRI 418: Customer Privacy 2016	• Continue to strengthen and improve the overall information security management system and capabilities. • Strengthen the company's information security management system to ensure the effectiveness of information security management operations.	• Actively participate in domestic and foreign information security seminars. • The Company obtained the ISO27001 certification. All information equipment is installed with an information security system to protect personal data and business data, thereby lowering information security risks.
Corporate Governance	Continue to strengthen the functions of the Board of Directors, improve leadership management among the management team, and enhance information transparency to protect shareholders' equity.	Positive impact: A sound corporate governance system can improve transparency, reduce internal risks, enhance shareholder confidence, and help obtain investment and financial support.	GRI 201: Economic Performance 2016 GRI 205: Anti-corruption 2016	• Continue to improve unscored items in the Corporate Governance Evaluation to improve the evaluation results. • Implement corporate governance to comply with corporate governance trends and related laws and regulations.	• Establish the Audit Committee and strengthen the roles and powers of the Board of Directors. • Establish a Corporate Governance Officer. • Formulate the board performance evaluation policy and conduct internal performance evaluations of the Board of Directors and functional committees. • An external evaluation agency was engaged to conduct board performance evaluations in 2022.
Regulatory Compliance	IGS actively follows relevant laws in the stipulation of its internal rules. The Company also organizes education and training courses to deepen legal compliance awareness among employees to protect the rights and interests of all stakeholders.	Positive impact: Strict compliance with regulations prevents fines, lawsuits, and negative publicity, increases corporate trust, and increases the loyalty of investors and customers.	GRI 206: Anti-competitive Behavior 2016	• Comply with relevant laws and the Personal Data Protection Act to protect consumer rights. • No major violations occurred.	• Stipulate related risk management guidelines. • Regularly participate in the promotion of relevant laws and regulations. • The company promotes an internal risk culture and implements risk management. • Implement educational training and promotion.

Material Issues	Significance to IGS	Positive and negative impacts	Corresponding GRI Topics	Our Goals	Our Actions
Ethical Corporate Management	The company upholds ethical management. We continue to develop creative casual products and deepen gaming product development capabilities to achieve sustainable management.	Positive impact: Establishing a good corporate reputation can attract more investors and customers, increase brand value, and promote business growth.	GRI 205: Anti-corruption 2016	• Sustainable management and co-prosperity. • Continue to implement the company's core value of "Honesty and Integrity".	• Stipulate the "Ethical Corporate Management Best Practice Principles". The "Code of Ethics" has also been stipulated to act as the ethical standards for directors, managers, and general employees. • In 2022, IGS established the Ethical Corporate Implementation Task Force to help the Board of Directors and management to stipulate and supervise the implementation of ethical management policies and prevention plans. • Implement educational training and promotion.
Risk Management	Effectively implement risk management to reduce operational risks.	Positive impact: Effective risk management reduces the risk of loss, improves corporate resilience, reduces business disruptions, and protects investor interests.		• Implement corporate governance to enhance risk management. • Implement risk management and establish a risk culture.	• Formulate a risk management strategy and critical annual strategic direction goals. • Establish a Risk Management Project Team to formulate and implement risk management mechanisms. • Supervise the effectiveness of risk management.
Product and Service Innovation	For a company to operate sustainably, continuous innovation and breakthroughs are necessary. IGS continues to explore infinite possibilities in gaming.	Positive impact: Continuously innovating new products and services can meet customer needs, improve market competitiveness, and create new revenue sources. Negative impact: The focus on product and service innovation may potentially impact supply chain labor, increase the work hours of R&D employees, and result in product development related waste.	GRI 306: Waste 2020 GRI 409: Forced or Compulsory Labor 2016	• Short-term: Invest more than 20% of annual revenue in R&D. • Medium to long term: Obtain new knowledge and always be at the forefront of technology and trends. Continue to improve technologies, optimize services and products, and pursue excellence.	• Continue to recruit excellent talent. • Continue to promote the ISO 9001 Quality Management System and the ISO 56005 verification. • In 2024, two new arcade machines and the online gaming brand TaDa Gaming were launched. • In 2024, the Company obtained approval for one patent.

2.4 Relationship Between Material Issues and the Company's Value Chain

ESG Aspects	Material Issues	Financial Supervisory Commission	SDGs	Value Chain Impact Boundaries			Materiality to Operations			
				Upstream	Operations	Downstream	Revenue Growth	Customer Satisfaction	Employee Relations	Operational Risk
Society	Information Security	◎	◎	□	●	●				√
Governance	Corporate Governance	◎			●					√
Governance	Regulatory Compliance	◎		□	●	□				√
Governance	Ethical Corporate Management	◎	◎	□	●	□				√
Economy	Risk Management	◎	◎		●					√
Society	Product and Service Innovation		◎		●	●	√	√		

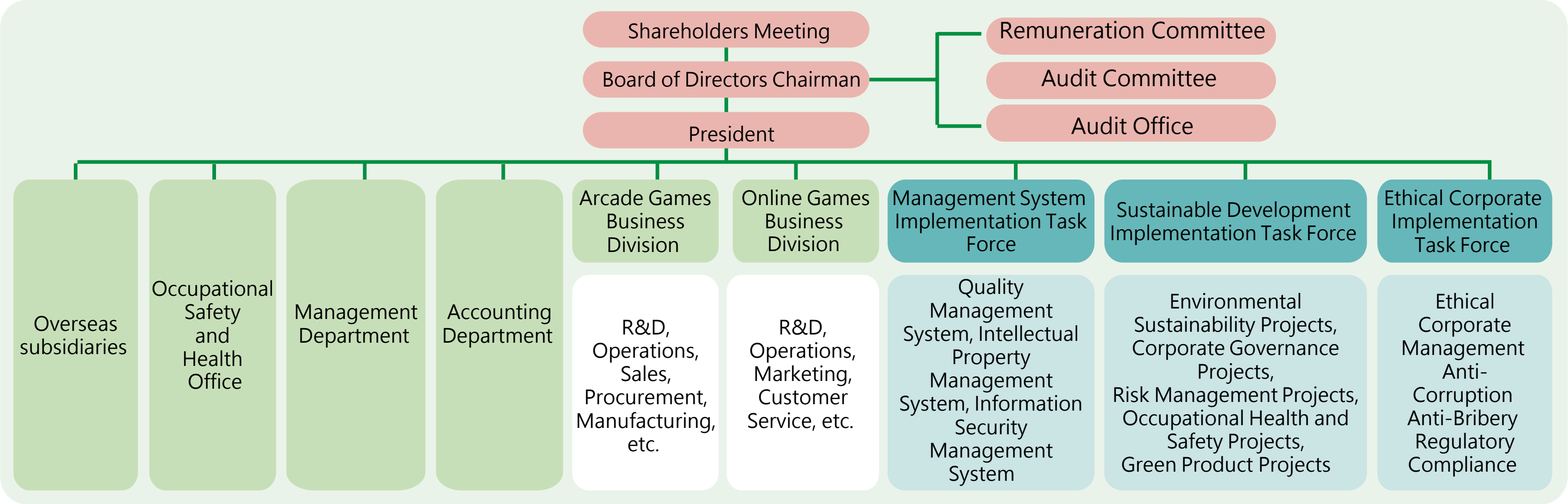
[Note]
● Direct impact / □ Indirect impact
Definition of upstream: Manufacturing and assembly companies.
Definition of downstream: Consumers, players, and offline operating venues.
Definition of operations: Develop game products for end consumers.
√: Indicates that the issue has a substantial impact on IGS at this stage and is the focus of IGS's promotion of sustainable development.

3. Operations and Governance

3.1 Corporate Governance

3.1.1 Governance Structure and Operating Mechanisms

IGS continues to strengthen the functions of the Board of Directors, enhance the leadership and management of its executive team, improve information transparency, emphasize corporate governance, and fulfill its corporate social responsibilities. The Company actively participates in the Corporate Governance Evaluation and, in 2025, was ranked in the 21%–35% tier among TPEx-listed companies in the 11th Corporate Governance Evaluation. In 2024, IGS also received the "TPEx Market Value Contribution Award" and the "TPEx Happy Enterprise Award." In addition, IGS was named one of Forbes Asia's Best Under A Billion Companies in 2024. Despite the global challenges posed by the COVID-19 pandemic and the U.S.-China trade war, the Company has continued to grow steadily, achieve outstanding results, and earn international recognition.



Board of Directors

The Board of Directors is the highest governance unit of IGS, composed of 6 directors and 3 independent directors. The Chairman does not serve as the President. Under the Board of Directors, the Audit Committee and Remuneration Committee are established according to their respective functions and duties. Both committees are composed entirely of independent directors, ensuring that their decisions and recommendations are forward-looking, objective, and comprehensive. The committees effectively implement independent oversight and checks-and-balances mechanisms, ensuring that the Board's resolutions and actions are sound and assisting the Board in enhancing corporate governance performance. For the operations of the Board of Directors and functional committees, please refer to the Shareholders' Meeting Annual Report of the Company. The information is available on the Market Post Observation System and the Company's website.

Diversity and Professionalism of Board of Directors

IGS has formulated a board diversity policy based on its business operations, operating model, and development needs. Board members are selected according to fundamental qualifications as well as professional knowledge and skills. The Board of Directors consists of nine directors with diverse professional backgrounds, including internal directors, community leaders, and independent directors with academic or professional expertise in finance. Among them is one female director. The Board is responsible for major resolutions on long-term corporate development, such as significant investments, corporate governance, and regulatory compliance, and regularly reviews the management team's performance to fulfill its supervisory responsibilities. IGS also emphasizes financial expertise and information security within the composition of its Board. A target of at least 30% has been set, and currently one director holds CPA qualifications and two directors possess expertise in information security, representing 33% of the Board. At present, the Board includes three independent directors, accounting for 33% of the total. Directors concurrently holding managerial positions within the Company account for 44%. One independent director has served for less than three years. None of the directors are spouses or second-degree relatives, ensuring the independence of the Board of Directors. Due to the characteristics of the industry, it is challenging to recruit female directors with relevant professional experience, resulting in female representation of less than one-third of the Board. The Company will continue to make efforts to increase the number of female directors in the future. For detailed information on the background information, educational background, age, concurrent positions in other companies, board diversity, and independence of the board members, please refer to the Shareholders' Meeting Annual Report of the Company.

Members of Governance Units

Organization Category	Type	2024				
		Under 30 years old	31 to 50 years old	Over 51 years old	Total	Percentage (%)
Gender	Male	0	0	8	8	89%
	Female	0	0	1	1	11%
	Total	0	0	9	9	100%
Percentage (%)		0%	0%	100%		

Note: Governance units include the Board of Directors, the Remuneration Committee, and the Audit Committee.

Comprehensive Director Nomination and Selection System

IGS has established a comprehensive director election system. The election of all directors is fair, open, and just. It complies with the "Regulations Governing the Election of Directors" and considers the configuration and diversity standards of the Board of Directors, which is composed of industry and academic experts. Stipulate the mid- to long-term plan for Board of Directors structure and diverse composition according to the Company's industry characteristics and future development strategy. Clearly stipulate the basic requirements, professional knowledge and skills, and overall capabilities of eligible director candidates to ensure corporate sustainable development. In response to the requirements of the Financial Supervisory Commission and to comply with diversity standards, the Company has re-elected and appointed a female director at the 2024 Shareholders' Meeting.

The Directors' Attendance Status

IGS directors are all actively involved in the Company's operations. In 2024, the Board of Directors convened eight meetings, with an overall attendance rate of 100%. Directors are given transparent and sufficient information about the Company's operations and future direction. They make decisions that have significant impact on organizational growth, performance improvements, operational developments, and risk management through in-depth discussions and communication. The Board of Directors effectively supervises and instructs the management of the Company. The two sides maintain good communications to fully utilize the role of the Board of Directors.

Continuing Education of Directors

In 2024, each director underwent continuing education to understand important international risk management indicators and knowledge to strengthen the risk governance functions of the Board of Directors. Diverse external training is continuously organized to enhance professionalism, fulfill the duty of care of faithful execution of operations and good managers, and fully utilize management decision making and supervision.

Title	Name	Course Name	Continuing Education Unit	Number of Hours
Chairman	Ko-Chu Lee	Understanding Anti-Money Laundering and Anti-Terrorist Financing from Illegal Cases	Taiwan Corporate Governance Association	3
Director	Paul Chiang			3
Director	A. C. Chen			3
Director	Ching-An Yang			3
Director	Peter Hsu			3
Director	Pei-Ju Chen			3
Independent Director	W. K. Tai	Corporate governance - Information security - Personal information security audit	Taipei Foundation of Finance	3
		Understanding Anti-Money Laundering and Anti-Terrorist Financing from Illegal Cases	Taiwan Corporate Governance Association	3
Independent Director	Chun-Cheng Shi	Practical Analysis of the Assurance Engagements on Sustainability Information - Explanation for the key points of Standard on Sustainability Assurance Engagements (SSAE) 3000	Taiwan CPA Association	3
		Economic situation and geopolitical risk of China	Securities and Futures Institute	3
		Understanding Anti-Money Laundering and Anti-Terrorist Financing from Illegal Cases	Taiwan Corporate Governance Association	3
		International Standards and Local Regulations on Anti-Money Laundering, Anti-Terrorist Financing, and Anti-Proliferation Financing	Taiwan CPA Association	3
Independent Director	Chien-Jung Wang	Green Electricity, Renewable Energy Certificate, and Sustainable Development - The Road to Net Zero for Corporates	Taiwan Corporate Governance Association	3
		Understanding Anti-Money Laundering and Anti-Terrorist Financing from Illegal Cases	Taiwan Corporate Governance Association	3

Board Performance Evaluation

To improve the functions of the Board of Directors and implement corporate governance, IGS has stipulated the "Board of Directors Performance Evaluation Guidelines". During October every year, internal Board of Director evaluations, director self-evaluations, and internal functional committee evaluations are conducted. The evaluation results are compiled by the Board of Directors meeting affairs unit and suggestions are proposed for areas for improvement. Every three years, an evaluation is conducted by an external professional independent organization or a team of external experts and scholars. For detailed procedures, please refer to the Company's official website.

Internal/ External Evaluation	Internal Evaluation		External Evaluation
Evaluation Cut-off Year	2023	2024	2022
Evaluation Period	2022/10/1 ~ 2023/9/30	2023/10/1 ~ 2024/9/30	2021/10/1 ~ 2022/9/30
Rating	Good		Good

Internal Evaluation: Good

IGS submitted the completed Board of Directors and functional committee evaluations for October 1, 2023, to September 30, 2024, to the Board of Directors on December 20, 2024.The evaluation content and results are as follows:

1. Board performance evaluation: Good.
   Participation in the Company's operations, improvement of the board's decision making quality, composition and structure of the board of directors, election and continuing education of directors, and internal control.
2. Board member performance evaluation: Good.
   Familiarity with the goals and missions of the Company, understanding of directors' duties, participation in the Company's operations, internal relationship management and communication, the director's professionalism and continuing education, and internal control.
3. Functional committee performance evaluation: Good.
   Participation in company operations, understanding of the responsibilities of functional committees, improvement of the decision-making quality of functional committees, composition of functional committees and member selection, and internal control.

External Evaluation: Good

IGS engaged the external independent agency, Chainye Management Consulting Co., Ltd., to conduct an external assessment of the Company's overall Board of Directors operations, Board members, and functional committee performance from October 1, 2021, to September 30, 2022. On December 5, 2022, the agency released the evaluation report, which recognized that the Company had formulated relevant policies and procedures for board operations in accordance with relevant laws and domestic corporate governance indicators. The Board of Directors is composed of directors with relevant professional expertise, and work is allocated based on different specialties and experiences. Both the Board of Directors and various functional committees function effectively. The evaluation result is rated as Good. The detailed assessment report can be found in the "Corporate Governance" section of the IGS website. The next external evaluation is scheduled for 2025.

Policy for Remuneration to Directors

1) Remuneration paid by the Company to directors can be divided into director compensation and professional practice fees. Pursuant to the Company's Articles of Incorporation, director compensation shall not be more than 3% of the Company's profits for the year (profit means profit before tax and before distribution of remuneration to employees and directors), approved by resolution of the Board of Directors and reported to the shareholders' meeting. Hence, it is highly correlated with the Company's business performance. Professional practice fees only include transportation expenses for meeting attendance.
2) Remuneration paid by the Company to the president and vice president can be divided into salary, bonus and company car, and employee remuneration. For their salaries, the salary level for the position in the market is taken into consideration and determined based on their scope of responsibilities in the Company. The ratio of bonuses is determined based on the results for the president and vice president, as approved by the Remuneration Committee and the Board of Directors before the end of the year, and then the chairman is authorized to approve the amount according to the Company's regulations. Pursuant to the Company's Articles of Incorporation, employee remuneration shall be 3%-20% of the Company's profits for the year (profit means profit before tax and before distribution of remuneration to employees and directors), subject to approval from the Remuneration Committee and Board of Directors. Hence, the remuneration policy is highly correlated with the Company's profits.
3) The Company's director, president, and vice president remuneration standards, structure, and system are adjusted based on future risk factors, and shall not guide directors, president, and vice presidents to engage in risky behavior for higher remuneration, in order to prevent the Company from sustaining losses after paying remuneration. Regularly evaluate the remuneration of directors and managers, and measure related projects based on their contribution to the company's operations and personal performance, such as evaluating the occurrence of moral hazard incidents of directors and managers or other causes of the company's image in accordance with the company's "Code of Ethical Conduct for Employees" , negative Goodwill impacts, personnel fraud, or other risk events. After considering the company's overall target achievement rate, profitability, operating efficiency, contribution and other comprehensive considerations, the company will calculate the remuneration ratio, giving reasonable remuneration, depending on the actual operating conditions with related laws and regulations, and reviewing the remuneration system for directors and managers.

3.1.2 Responsibilities of the Major Departments

Departments		Main Responsibilities of Each Department
Arcade Games Business Division	Sales Department	• Monitor market trends and formulate annual, mid-term, and long-term business goals for the sales department. • Receive purchase orders from customers, develop markets, and customer sources planning. • Resolve customer complaints and coordinate with customers.
	R&D Department	• Responsible for the development of arcade games. • Monitors project control procedures, controls project implementation, verification, confirmation, and ensures quality. • Makes revisions in coordination with questions and recommendations of related units. • Reviews and executes project changes, and verifies the changes to meet requirements.
	Procurement and Manufacturing Department	• Procures R&D or production equipment, instruments, product parts and components. • Establishes the procurement method and keeps records of suppliers' prices. • Inquires, compares, and negotiates prices of parts, components, and raw materials, makes purchases, manages storage, periodically takes inventory, and reports abnormalities. • Monitors and follows up on material delivery, handles and reports abnormalities in material quality and quantity. • Collects information on the latest models and prices of parts and components in the market. • Formulates and executes the production plan, manages production progress, efficiency, and processes. • Reports the progress and quality of vendors. • Inspects and tests semi-finished and finished goods. • Repairs faulty products for customers. • Manages storage of finished and semi-finished goods, periodically takes inventory, and reports abnormalities.
Online Games Business Division	R&D Department	• Responsible for the development of online games. • Monitors project control procedures, controls project implementation, verification, confirmation, and ensures quality. • Makes revisions in coordination with questions and recommendations of related units. • Responsible for the R&D of online games, system maintenance and management, and provide the updates and information on the website of online games.
	Marketing Department	• Responsible for domestic and overseas (except for China) marketing campaigns for online games, marketing plan implementation, customer purchase order processing, and marketing channel management.
	Technical Services Department	• Responsible for after-sales service and handling customer complaints regarding online games.
	Art Department	• Responsible for the art operation of each R&D unit in the Online Business Division. • Art outsourcing business integration.

Departments	Main Responsibilities of Each Department
Overseas Subsidiaries	• Responsible for online game sales services. • Provides information and consulting, technical training, and technical services. • Holding Investment.
Management Department	• Organizational management and human resource system design and maintenance. • Establishment and maintenance of certification management system and internal processes. • Fixed asset management, public relations operations and visitor reception operations. • Contract drafting and review, dispute and litigation handling. • Computer equipment maintenance, network and application system set-up and management. • Enterprise resource planning, electronic process, official website and application system development and maintenance. • Intellectual property rights case handling and consulting services. • Assist in project process improvement. • Assist with government grant applications. • Assist in planning industry-academia cooperation projects.
Accounting Department	• Accounting and tax filing procedures. • Overall utilization and planning of funds. • Handles contact for stock affairs. • Responsible for formulating and executing the Company's investment strategy.
Occupational Safety and Health Office	• Maintain the electric power and air conditioning of plants. • Employee safety and health management. • General equipment procurement and annual employee health examinations. • Responsible for establishing and implementing the Company's employee safety and health policy.
Audit Office	• Conduct internal audits of the Company's internal controls and periodically report audit results to related personnel.
Management System Implementation Task Force	• Implement the Company's management system and ensure its effectiveness and continual improvement.
Sustainable Development Implementation Task Force	• Implement the sustainable development management and ensure its effectiveness and continual improvement.
Ethical Corporate Implementation Task Force	• Implement the Company's ethical corporate management and ensure its effectiveness and continual improvement.

3.1.3 Responsibilities of the Functional Committees

Departments	Main Responsibilities of Each Department
Management System Implementation Task Force	• Implement the Company's management system and ensure its effectiveness and continual improvement.
Sustainable Development Implementation Task Force	• Implement the sustainable development management and ensure its effectiveness and continual improvement.
Ethical Corporate Implementation Task Force	• Implement the Company's ethical corporate management and ensure its effectiveness and continual improvement.

3.1.4 Remuneration Committee

The Company's Remuneration Committee is mainly responsible for establishing and conducting regular review of the policies, systems, standards, and structures for performance appraisal and remuneration of the Company's directors and managers. The Remuneration Committee consists of three members, three independent directors of the Company. The Remuneration Committee convened 2 meetings in 2024, and the overall members' attendance rate was 100%.

3.1.5 Audit Committee

The Company established an Audit Committee on July 28, 2021, which participate in the board meeting and internal irregular meetings. The Audit Committee consists of three members, three independent directors of the Company. The Audit Committee convened 6 meetings in 2024, and the overall members' attendance rate is 100%.

The responsibilities of the Audit Committee include communicating and discussing internal control management and financial reports with the internal audit supervisor and accountants. In 2024, the status of the Audit Committee's communications was good.

The Company established an Audit Committee which meets at least once every quarter. The Audit Office reports and fully communicates the implementation status of internal audits and internal operations to the Audit Committee. Material irregularities are immediately reported to the independent directors. Where necessary, Audit Committee meetings may be called.

3.1.6 Audit Office

IGS established the Audit Office according to operating conditions, management needs, and relevant laws and regulations such as the "Regulations Governing Establishment of Internal Control Systems by Public Companies". The Audit Office reports directly to the Board of Directors and is responsible for internal audit-related tasks. The purpose of the Audit Office is to assist the Board of Directors and the managers to inspect and review the effectiveness of the internal control system and provide improvement suggestions to ensure the sustainable and effective implementation of the internal control system, and the results are used as the basis for reviewing and amending the internal control system.

The Audit Office conducts routine audits according to the audit plan approved by the Board of Directors or conducts project audits when needed to ensure the implementation of the internal control system. The Audit Office supervises the self-assessments performed by the internal units and subsidiaries every year and reviews the self-assessment reports of each unit and subsidiary. Any identified internal control deficiencies and improvements of abnormal issues found by the audits serve as the primary basis for evaluating the effectiveness of the overall internal control system by the Board of Directors and the President, and for issuing the internal control system statement.

Communication Between Independent Directors and Internal Audit Supervisor

The Audit Office reports findings of the internal control audit and items for which follow-up is required by independent directors in an e-mail report to independent directors before the 10th day of each month, and reports the implementation status of the audit to the Audit Committee. Material irregularities are immediately reported to the independent directors. Where necessary, Audit Committee meetings may be called. In 2024, the internal audit supervisor communicated with independent directors 5 times. For information on the meetings or discussions where the audit supervisor communicated individually with independent directors, please refer to the Company's Shareholders' Meeting Annual Report.

Continuing Education for the Audit Supervisor

The audit supervisor of IGS possesses the international internal auditor certificate and received 53 hours of training in 2024.

2024	2023	2022
53 hours	58 hours	53.5 hours

3.2 Sustainable Governance

The Company has established the Sustainable Development Best Practice to fulfill corporate social responsibilities and promote the economic, environmental, and social advancement for the purpose of achieving the Company's sustainable development, in order to manage the Company's risk and impact on the economy, environment, and society.

The Management Department of IGS acts as the vertically integrated, horizontally linked cross-departmental communication platform. We established the Sustainable Development Implementation Task Force in 2022, which is divided into the environmental sustainability, risk management, operational governance, labor and safety and green product project teams, realizing professional division of labor, complete promotion, and further implementation of sustainable governance. Through regular interdepartmental meetings and issue discussion, the Management Department identifies sustainability issues that are relevant to Company operations and of concern to stakeholders, formulate corresponding strategies and action plans, plan and execute annual plans and programs and track performance results to ensure that sustainability strategies are fully implemented in daily operations.

The Management Department reports to the Board of Directors regularly the implementation results of sustainable developments and future work plans. The Board of Directors hears reports from the management team (including ESG report) every quarter, and urges the management team to make adjustments when necessary. In 2024, motions covered the identification of sustainability issues of concern, formulation of corresponding action plans, objectives of sustainability issues and policy modification, and evaluation of implementation status.

Business Performance

Domestic/Export Sales Ratio	Earnings Per Share	Return On Equity	Return On Assets	Consolidated Revenue NT$18.5 billion
Domestic: 16.27% Export: 83.73%	EPS: NT$32.14	ROE: 63.38%	ROA: 46.96%	

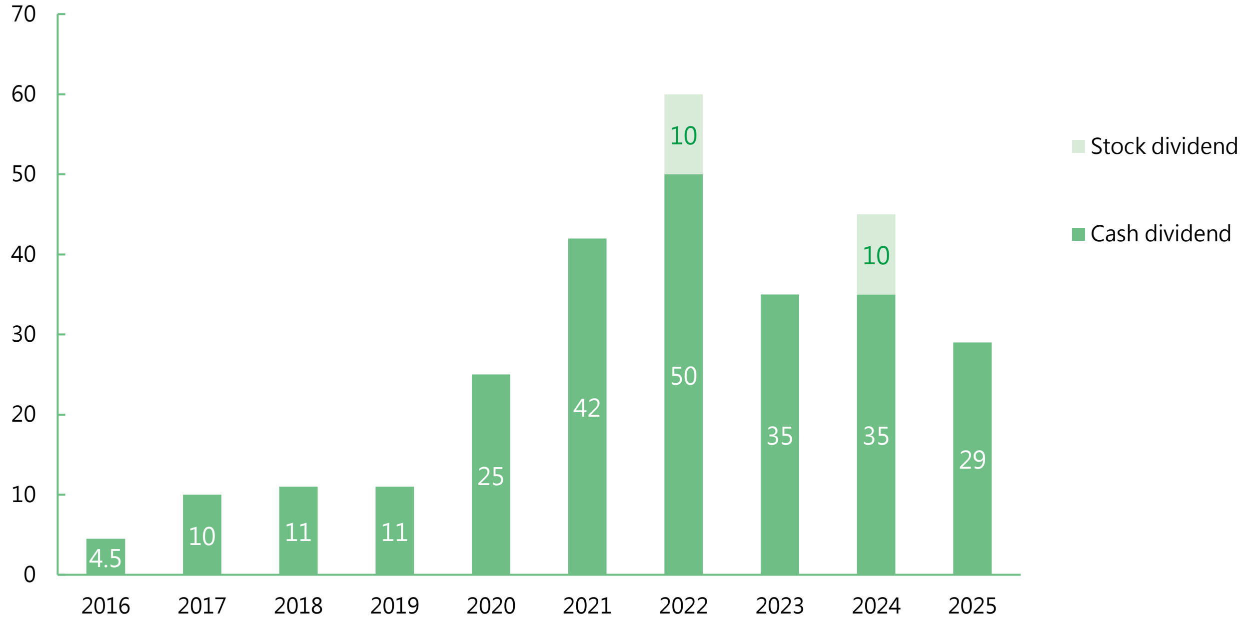
In 2024, IGS's consolidated revenue was NT$18.5 billion. Among which, domestic sales accounted for 16.27% and export sales accounted for 83.73%. Consolidated net income after tax was NT$9 billion, earnings per share (EPS) after tax was NT$32.14, return on shareholders' equity (ROE) was 63.38%, and return on assets (ROA) was 46.96%.With the combined efforts of the team, IGS's business continued to grow steadily in 2024.

With regard to the licensing of online games, the revenue increased NT$4.2 billion or 69% compared with 2023 after continuously expanding new markets overseas, optimizing the contents of games and enhancing our product competitiveness. In terms of online games apps, intense market competition led to a revenue decline of NT$50 million, or 1%, compared with 2023. In terms of arcade games, with demand recovering and strong market reception of the Company's products, revenue increased by NT$170 million, representing a growth of 17% compared with 2023.

	Item	2022	2023	2024
Management Capabilities	Total assets	14,180,483	16,450,558	22,123,903
	Total equity	10,663,332	12,195,718	16,385,015
	Gross revenue	11,947,999	14,175,795	18,512,825
	Net profit	5,481,575	6,425,853	9,057,336
Profitability	ROA(%)	41.50	41.96	46.96
	ROE(%)	55.83	56.22	63.38
	Income before tax to paid-in capital ratio (%)	462.71	551.09	388.97
	Profit margin(%)	45.88	45.33	48.92
	Basic EPS (NTD)	38.88	45.61	32.14
	Restated EPS (NTD)	38.88	22.80	32.14

Dividend Distribution

Since the Company's listing, IGS has distributed dividends for 20 consecutive years. The accumulated distributed amounts as of 2025 total NT$331.23 in cash dividends and NT$25.5 in stock dividends. The distribution of cash dividends and stock dividends in the last 10 years is shown in the figure below:



R&D Results and Patents

IGS has patent engineers who effectively manage and maintain intellectual properties through the intellectual property management platform. The implementation status of intellectual properties is regularly reported to the Board of Directors. IGS was certified under ISO 56005 in 2024, demonstrating the Company's commitment to protecting its rights and preventing infringements. Based on the ISO internal patent proposal reward system, the Company has established a quarterly patent incentive program to encourage employee innovation.

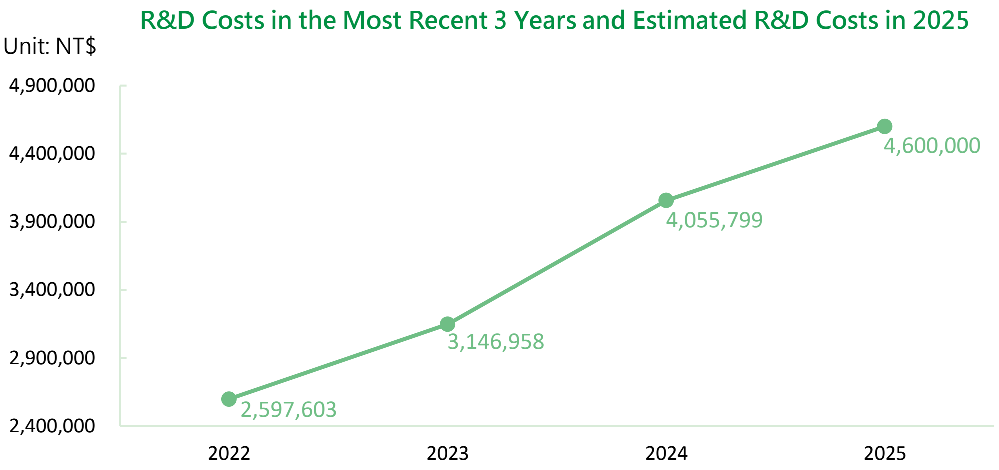
Total Number and Distribution Of Effective

Global Patents

- In terms of intellectual property, 5 patent, 1 copyright, and 45 trademark applications were completed in 2024. All intellectual property cases have been added to the digital platform. Information updates and management are conducted regularly and the implementation of intellectual property for the year was reported to the Board of Directors on December 20, 2024.
- IGS was certified under ISO 56005:2020 in 2024 and obtained the certificate, which is valid until November 30, 2027.

R&D Costs in the Most Recent 3 Years and Estimated R&D Costs in 2025

Year	R&D Expense (A)	Gross Revenue (B)	R&D Expense / Gross Revenue (%) = (A)/(B)
2022	2,597,603	11,947,999	21.74
2023	3,146,958	14,175,795	22.20
2024	4,055,799	18,512,825	21.91
2025	4,600,000		



3.3 Ethical Corporate Management

Code of Ethical Conduct and Avoidance of Conflicts of Interest

Integrity is a core value of IGS, embedded in the Company's corporate culture. To this end, IGS has established the "Code of Ethical Conduct for Directors and Supervisors," the "Code of Ethical Conduct for Personnel Ranked Level 1 Managers and Above," and the "Code of Ethical Conduct for Employees." These codes set out requirements regarding personal integrity, ethical conduct, avoidance of conflicts of interest, and prohibition of personal gain, with clearly defined disciplinary measures. Directors, managers, and employees are expected to conduct business with the highest degree of self-discipline and to uphold ethical management standards. In addition, the "Rules and Procedures of Board of Directors Meetings" and the "Audit Committee Charter" stipulate recusal rules for directors and related parties. Where matters on the agenda involve a director's own interests or those of a represented legal entity, the director must explain the nature of the conflict. Where such conflicts may impair the Company's interests, the director shall not participate in discussions or voting and must recuse themselves, without acting as proxy for other directors. All relevant regulations are disclosed on the Company's official website, and a dedicated contact person and email are provided in the Sustainable Development section to handle stakeholder inquiries and suggestions.

IGS's accounting system and internal control system comply with the principles of ethical corporate management. Internal auditors carry out audits in accordance with legal requirements to ensure effective operation of these mechanisms and to jointly prevent and manage unethical conduct. In 2024, no material conflict-of-interest incidents occurred.

Goal Items	2022	2023	2024
Number of Complaints	0	0	0

To improve employees' awareness of business ethics and legal compliance, IGS promotes confidentiality responsibilities to employees through management meetings. In 2024, 655 person-hours of ethical management-related internal/external training (including ethical management concepts, accounting systems, and internal controls) was conducted for 503 people. New employees were personally taught by the President and signed the employee ethical commitment, implementing ethical management ideals and policies.

Ethical Corporate Implementation Task Force

IGS established the "Ethical Corporate Management Best Practice Principles" to create a corporate culture based on ethical management and set up the Ethical Corporate Implementation Task Force in 2022. The Management Department is responsible for promoting ethical management, anti-corruption, anti-bribery, legal compliance, and other corporate governance matters. They help the Board of Directors and management to formulate and supervise the implementation of ethical management policies and prevention plans. The implementation status is reported to the Board of Directors regularly, with the last report conducted on December 20, 2024.

Actively Promote Ethical Concepts

In line with the Company's sustainable management policy and anti-bribery principles, employees are prohibited from engaging in the following activities. Any violation may result in the termination of the labor contract without prior notice, in accordance with Article 12 of the Work Rules.

- Commit corruption for personal gain, misappropriate or owe public funds, or accept bribes or commissions.
- Use the Company's name to deceive others, leading to damage to the Company's reputation and property.
- Forge, alter, or steal the Company's seal or imitate the signatures of superior supervisors for illegal gain.

Whistleblowing Channel

IGS vigorously implements its ethical corporate management policies. We have established the "Regulations for Handling Reports of Unethical Conduct" and the "Code of Ethics for Employees," to prevent unethical business conduct. In addition, we set up a mail box in our official website and intranet to encourage insiders and outsiders to report unethical behavior or misconduct. The Management Department is designated as the whistleblower complaint handling unit that accepts complaints filed against certain employee's unethical conduct. If a complaint received involves a director or senior officer, the matter will be reported to the independent directors. A whistleblower protection system is also established to keep the identity of whistleblower and information reported confidential. The Company is committed to protecting whistleblowers from discriminatory or retaliatory actions.

In 2024, no complaint was filed to report unethical conduct. All complaints involved primarily business and service dispute and how operating process could be improved.

Year of Reporting	2022	2023	2024
Number of reports of unethical behavior	0	0	0

Whistleblowing Channel

- Complaints regarding workplace misconduct
- Reports of professional ethics violations

Case Verification

- Investigation of reported cases
- Evidence collection, fact clarification, and verification

Reporting and Resolution

- Adjudication and disciplinary actions pursuant to the "Procedures for Handling Reports of Violations of Professional Ethics," "Sexual Harassment Prevention Guidelines," and the "Code of Ethical Conduct for Employees"

Preventive Measures

- Internal reviews of violations and submission of improvement reports by relevant units
- Revision of external management policies and enhancement of internal processes
- Strengthened training and awareness programs to prevent recurrence

3.4 Regulatory Compliance

IGS ’s products and services are available in several countries. We have long been paying careful attention to global policies and legal changes that may have significant impacts on the Company’ s operations and finances . As we continue to expand our business, we strictly abide by relevant laws and regulations. We have established a legal resources section on the Company's intranet, providing legal information to facilitate effective legal communication between the teams and external personnel. Legal concepts are regularly promoted to the Company's internal personnel and all employees. Furthermore, the Audit Office regularly reports the status of legal compliance to the Board of Directors and Audit Committee.

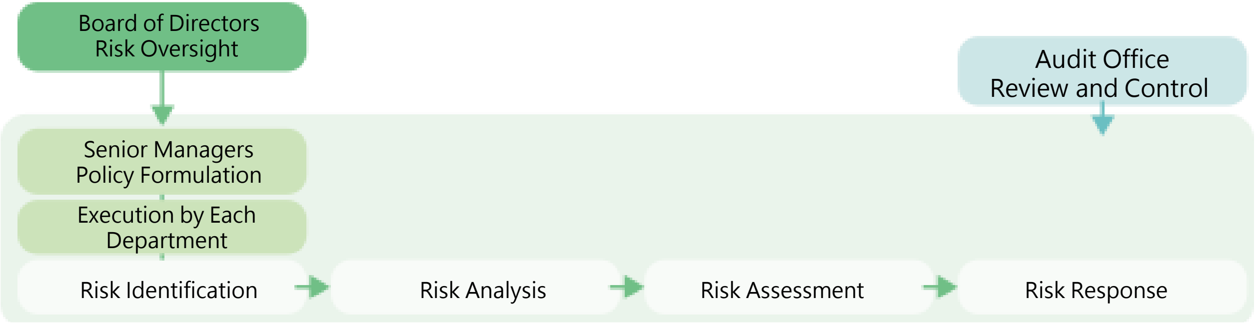
In 2024, IGS was not fined for any violations of corporate governance, anti-corruption, or anti-trust laws, nor for privacy breaches or infringements. No directors or members of the management team violated insider trading regulations. In addition, there were no incidents that, under Taiwan Stock Exchange regulations, would require disclosure as material information, including cases where fines imposed by different competent authorities for the same matter totaled NT$1 million or more, or other events with a material impact on the Company's operations.

3.5 Risk Management

The competencies of all departments include management of risk factors. Risk management is divided into five levels and the authority and responsibility of each level is as follows:

Risk Management Level	Name of Organization	Scope of Authority And Responsibility
Level 1: Supervise The Risk Management Policies.	Board of Directors (Chairman)	Implements monitoring of risk management policies and ensures the effectiveness and feasibility of current management mechanisms.
Level 2: Formulates Risk Management Policies.	Senior executives (President, director of business divisions)	1. Formulate relevant risk management policies (including for climate risks). 2. Coordinates interactions and communication for cross-department risk management.
Level 3: Implement Risk Management Mechanisms.	Accounting Department	1. Responsible for financial planning and utilization, focuses on safety, liquidity, and income under the risk management, supervision mechanism, and establishes hedging mechanisms to lower financial risks. 2. Assists in the implementation of the internal control system, strengthens internal control functions, and ensures that they continue to remain effective, in order to achieve reliable financial reporting and effective and efficiency operations.
	Management Department	1. Responsible for planning the human resources system for more efficient utilization of human resources, improving harmony between labor and management. Requires employees to comply with the Company's Code of Conduct to lower human resource risks. 2. Responsible for Internet, business information security management and protection measures, in order to lower information security risks. 3. Calls together responsible units to discuss uncertain factors that may threaten the Company's operations from a legal perspective, and seek the opinions of external consultants when necessary to assess risks and propose prevention recommendations.
	Sales and business units of business divisions	Responsible for analyzing markets, competition dynamics, player consumption trends, formulates marketing strategies and promotion plans to lower operational risks.
	Procurement and Manufacturing Department	Responsible for production scheduling, raw material procurement, warehouse management, semi-finished product outsourcing and finished product assembly inspection, to improve production efficiency and effective utilization of raw materials and reduce the risk of production outages.
	Subordinate departments	Carries out routine risk management activities
Level 4: Control the Effectiveness of Risk Management	Audit Office	1. Assesses the current or potential risks of each operation, formulates an annual internal audit plan based on actual risks to assist the Board of Directors and managers with inspecting and auditing deficiencies in internal controls. Assesses the effectiveness and efficiency of operations, and ensures the effective implementation of the internal control system. 2. Responsible for the revision and implementation of the internal control system, strengthens internal control functions, and ensures that they continue to remain effective.
Level 5: Responses to Risk	Sustainable Development Implementation Task Force	Responses to the identified risk accordingly and facilitates related handling procedures.

Risk Control Procedure Diagram:



Subsidiary Supervision

The Company established the provisions of "Subsidiary Supervision" in the internal control system for the management and control of investee companies, urge subsidiaries to establish standard operating procedures for major financial and business operations. The Company supervises their implementation in accordance with the law, and established subsidiary operational risk management mechanisms to achieve the best business performance possible.

Sustainable Development Implementation Task Force

Regularly reports on risk management to the Board of Directors.

3.6 Tax Governance

The Company has long supported the promotion of electronic invoices, and faithfully complies with tax laws by declaring and paying taxes honestly, cooperating with the implementation of tax systems and policies, and adhering to legal requirements. In addition, the Company issues invoices in good faith, aligns with major government policies, and fulfills its corporate social responsibilities. In recognition of these efforts, IGS was honored as an Outstanding Business Using Electronic Invoices by the Ministry of Finance in 2017, 2020, and 2024. These achievements have enhanced the Company's reputation among the public and investors, supporting its goals of strengthening corporate image, attracting top talent, and creating shared value for society.

3.6.1 Tax Approach and Policy

The Company's tax policy is reviewed annually by the President. Tax regulations across operating regions are regularly updated to monitor global tax trends and risks, thereby minimizing potential impacts on the Company's operations.

IGS does not use tax havens, low-tax jurisdictions, or related transactions to evade taxes, nor does it transfer profits through special structures or unconventional transactions. The Company strictly complies with local tax regulations, makes honest declarations, and pays taxes on time, thereby fulfilling its responsibilities as a taxpayer and supporting sustainable development. The tax policy and principles of the IGS Group are as follows:

- Comply with the tax regulations and spirit of legislation in all locations where we operate.
- Handle financial and tax information in accordance with regulations and standards, and with transparency.
- Maintain good relations with tax authorities.
- Assess the relevant risks and adopt appropriate strategies when executing tax decisions.
- The prices and conditions of transactions with related parties should be similar to those of similar transactions with non-related parties.
- The Company's major operating decisions all take into account the impact of taxation.

3.6.2 Tax Governance, Control, and Risk Management

The President is the highest authority in tax management and decision-making at IGS. Daily tax planning and management are carried out by the finance supervisor, with tax obligations fulfilled by accounting staff in compliance with local tax regulations. Tax planning and matters are regularly reported by the finance supervisor to the President. In addition, the Company engages external tax advisors and accounting firms to provide professional services and advice on tax issues. Accounting personnel regularly participate in training programs to strengthen professional knowledge and understanding of tax regulations. The Accounting Department implements the Company's risk management policies and internal control system to assess and manage tax risks arising from regulatory changes and business activities. The Audit Office executes internal audit programs on a regular basis to examine compliance across departments, and reports regularly to the Audit Committee and the Board of Directors.

3.6.3 Tax Issues and Stakeholder Communication and Management

IGS engages with stakeholders through multiple channels and responds to their inquiries on tax-related matters. The Company maintains timely communication with domestic tax authorities on local tax issues and monitors international tax trends to effectively manage tax risks.

Independent directors with accounting and tax expertise review quarterly financial statements to monitor tax costs and risks. In addition, the Company discloses changes in its effective tax rate to investors at annual investor conferences.

The Company's primary operating country is Taiwan. In 2024, the effective tax rate was 17.24%, slightly lower than the statutory tax rate of 20%, mainly due to investment tax credits for research and development expenditures.

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

	2024	2023	Percent Change (%)
Profit Before Income Tax (A)	10,944,227	7,757,146	41.09%
Income Tax Expense (B)	1,886,452	1,331,342	41.70%
Effective Tax Rate (B/A)	17.24%	17.16%	0.43%
Income Tax Paid (C)	1,790,962	1,276,777	40.27%
Cash Tax Rate (C/A)	16.36%	16.46%	-0.58%

3.7 Information Security

3.7.1 Information Security Management

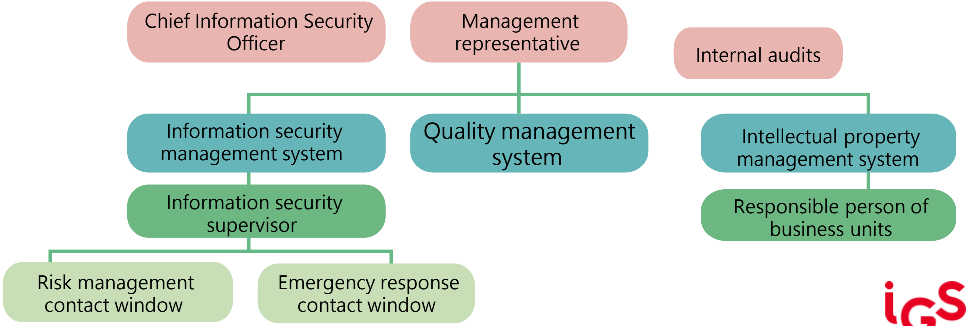
IGS set annual information security goals based on the established strategies, regularly hold information security meetings to confirm the implementation of information security control mechanism. We also carry out asset risk management to minimize the probability and impact of any information security incident. We conduct internal and external audits regularly, pass and maintain ISO/IEC 27001 certification to enhance the operation of information security management system.

Information Security Team

In response to changing external environment in recent years, the Company has established an information security team to ensure that the missions of information security are recognized and implemented throughout the Company. IGS established the Chief Information Security Officer, Information Security Supervisor and Information Security Specialists to promote information security policy and resource allocation, and holds information security management meetings on a routine basis, assists the management system taskforce team to carry out the assignment, coordination and supervision of information security affairs, and is responsible for the continuous execution of information security management standards.

The Information Security Implementation Task Force is established under the Management System Implementation Task Force. Please refer to the figure below. (This is an internal operating structure and is not presented in the company organization.)

Management System Implementation Task Force



IGS has fully implemented ISO/IEC 27001 in alignment with global information security trends and relevant personal data protection laws and regulations, thereby fulfilling its corporate management responsibilities. All information equipment is uniformly equipped with information security systems to protect personal and business data, thereby reducing information security risks.

Information Security Goals

- Continue to strengthen and improve the overall information security management system and capabilities.
- Improve information security management and professional technical capabilities.
- Strengthen the information security management and ensure that the ISO 27001 certification continues to be valid.
- Ensure the continuous operations of ISO 27001 information services and establish cost-effective business sustainability plans.
- The quantified information security goals for the year may be reviewed by the Management System Implementation Task Force.

Information Security Policy "Corporate Focus on Information Security Reduces the Burden of Risks"

To effectively implement information security management and ensure the confidentiality, integrity, availability and compliance of core systems and management activities, IGS evaluates its information risks, builds a comprehensive Information Security Management System (ISMS), and promotes on an ongoing basis the certification of ISO/IEC 27001 to make sure the ISMS implementation status and that information security goals are met.

IGS actively invests in preventive defense system in recent years, integrating new technologies and information security control mechanism and internalizing them in hardware and software operations, R&D operations and other daily work processes to ensure the security of data, systems, equipment ,networks, and safeguard the confidentiality, integrity and availability of important assets. IGS also implements an audit system to make continuous improvement and ensure that our information security rules continue to be effective.

- Enhance internal controls and prevent unauthorized access to ensure the protection of information assets.
- Appropriately protect the confidentiality and integrity of information assets.
- Ensure that information will not be disclosed to unauthorized third parties during the transmission process or inadvertently.
- Ensure that all information security incidents or suspected vulnerabilities are reported through appropriate reporting mechanisms and properly investigated and handled.
- Strictly abide by personal data laws and standards, improve personal data process management, and prevent personal data leaks.

Specific Management Programs

IGS continues to input resources for information security affairs, including upgrading information security defense equipment, improving information security management, training and education to enhance our overall information security capability from management to technology.

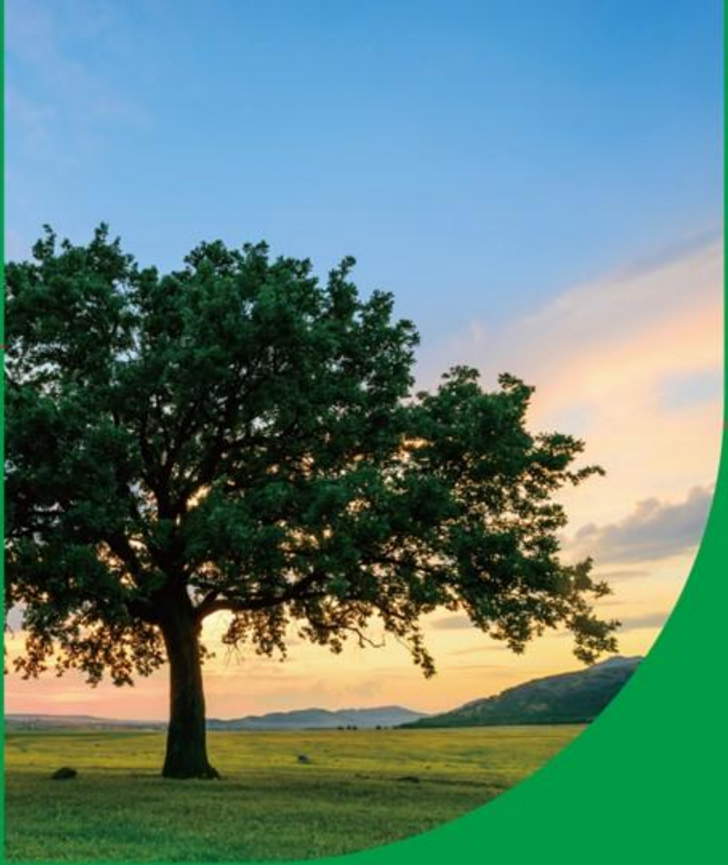
Multi-layered Information Security System	Periodic Testing and Drills	Education and Training
Network security: • Strengthen firewalls and network controls to prevent the spread of viruses. • Malicious website defense. • Intrusion detection and blocking of malicious behavior. • Implementation of email security gateways to enhance email protection. Equipment security: • Install anti-virus software and perform regular computer scans. • Update systems and software to ensure system security and avoid damage by malicious software. • Install an endpoint data security system to establish protection mechanisms. Data security: • Encrypt and control important data. • Perform regular backups and restoration tests.	• Perform business continuity operations twice a year. • Perform social engineering phishing email tests and drills every year. • Perform monthly host vulnerability scanning for timely patching and enhanced protection. • Perform annual penetration testing to improve the security of network and information systems.	• Conduct information security education and training for new employees. • Organize annual online information security training courses. • Promote information security to enhance information security awareness.

3.8 External Organization Participation

At the level of external organization participation, the primary focus is on engaging with non-profit social groups. We do this by rallying the efforts of companies and organizations within the Taiwan digital content industry, fostering industry exchanges, developing collaborative opportunities, and proactively communicating with various stakeholders. The goal is to create a favorable environment for industry development, build a positive social image, and shape a vision for industrial growth.

Due to the absence of an official organization for the gaming industry and being subject to regulations under the Development of the Cultural and Creative Industries Act, IGS, along with other players in the gaming industry, have collectively established the Taiwan Gaming Industry Promotion Association (TGIPA). The TGIPA serves as a voice for the gaming industry, taking a proactive stance in communicating with regulatory authorities on behalf of the gaming industry. Their efforts are dedicated to negotiating various policies and methods related to government or relevant organizations, including issues such as consumer protection laws, and addressing related concerns. We use practical actions to demonstrate our support for Taiwan's game industry and promote the growth and prosperity of the industry.

Name of External Organization	Organization Category
Taipei Computer Association	Taiwan information industry development organizations
Taiwan Game Industry Promotion Alliance	Game industry organizations
Taiwan Amusement Machine Association R.O.C.	Game industry organizations
The Gaming Industry Association National Federation of the Republic of China	Game industry organizations
New Taipei Enterprises Development Association	Industrial park development organizations
Taiwan Human Resource Development Association	Taiwan industrial development organizations
Taiwan Electrical and Electronic Manufacturers' Association	Taiwan electronics development organizations
National Association of Small & Medium Enterprises, R.O.C.	Small and medium enterprise development organizations



4. Green Environmental Protection

4.1 Climate Change Risks and Response Strategies

The main steps of the climate change risk issue analysis process:

Data collection by the sustainable development Implementation task force → Identify risks and scope of operational impact → Assess the impact analysis → Develop response strategies → Management measures and goal setting

Short, Mid, and Long Term

1 to 5 years Short term	6 to 10 years Mid term	11 years to 2050 Long term

Degree of Impact

Low Risk	Medium Risk	High Risk
Low cost with a relatively smaller financial impact.	Increased risks, which may affect revenue growth.	Increased risks. The extreme weather events may impact operating locations, leading to potential risk of decline in operating revenue.

Policy

With the impact of global climate change, IGS is committed to sustainability by actively addressing the United Nations' SDGs, adhering to Taiwan's 2050 net-zero emissions plan, and supporting initiatives like the Paris Agreement. The Company has established relevant sustainable governance action plans and is dedicated to promoting the transition to green products. IGS strives to minimize the environmental and social impacts (including on human rights) of our business operations, aiming to achieve energy conservation, carbon reduction, and fulfill the sustainability goals and responsibilities.

Goals

 # Short term (1 to 5 years)

1. Establish the ESG Committee.
2. Introduce and implement the ISO 14064-1 Greenhouse Gas Inventory System and ISO 50001 Energy Management System.
3. Reduce emissions per person in 2025 by 10% compared with 2019.
4. Decrease water usage intensity in 2025 by 3% compared with 2019.

 # Mid term (6 to 10 years)

1. Increase the proportion of green energy power generation, green certificates, and circular economy products.
2. Purchase renewable energy.

 # Long term (11 years to 2050)

1. Achieve net-zero emissions by 2050 for IGS.

Transition risk	Policies and Regulations								
	Taiwan's greenhouse gas emission control policy			Taiwan's energy transformation policy			International carbon dioxide market pricing mechanism		
Description of risk	In January 2023, Taiwan officially amended the law to the Climate Change Response Act, and formulated relevant mandatory regulations for the Net-zero by 2050 target.			Taiwan's Ministry of Economic Affairs has set a goal of 20% renewable energy by 2025, and has adjusted electricity prices to encourage companies to adopt renewable energy. The relevant regulatory requirements will also increase.			In October 2023, the EU implemented the Carbon Border Adjustment Mechanism (CBAM), with the ultimate goal of integrating it with the EU's carbon market mechanism. The EU aims to drive the establishment of carbon tariff mechanisms in international markets.		
Probability of occurrence	Short term	Mid term	Long term	Short term	Mid term	Long term	Short term	Mid term	Long term
	Low	Medium	High	High	High	High	Medium	High	High
Scope of impact on the company	Scope of the company's operations			Scope of the company's operations			Upstream and downstream supply chain and the Company's operations		
Potential financial impact	If they are listed as in a required industry in the future, companies will have to increase their operating costs in order to comply with regulations.			1. Energy price fluctuations will increase corporate operating costs. 2. It may also be necessary to invest in related energy transformation technologies and purchase related equipment, which will increase corporate asset expenditures.			1. International carbon pricing will potentially lead to an increase in raw material costs and may reduce the gross profit of products. 2. When the green supply chain is strengthened to make the carbon emissions of products fall within emission regulations, related costs may increase.		
Management strategy	1. The Sustainable Development Implementation Task Force, under the supervision of the Board of Directors, formulates relevant sustainability strategies and implementation approaches to improve IGS's response to relevant stakeholders. 2. The relevant responsible units continuously track international regulations and trends to implement energy-saving actions at each operating location, such as: low-carbon equipment upgrades and process efficiency improvements. 3. Follow the ISO 14064-1 Greenhouse Gas Inventory Structure. 4. Establish the ISO 50001 Energy Management System to monitor and improve energy consumption hot spots and enhance energy usage efficiency. 5. Strengthen supplier management to ensure that there are no greenwashing suppliers in the supply chain of IGS's green products to respond to the expectations of relevant stakeholders.								
Derivative opportunities	1. Continuously optimize operating locations and implement energy-saving actions, such as: upgrading energy-saving equipment. 2. Plan the purchase of renewable energy in advance in response to future supply trends to ensure that IGS will not be unable to purchase green electricity, or even purchase green electricity at a lower cost than the overall market. 3. Ensure that there are no greenwashing suppliers hidden in the supply chain of IGS, so that the green products provided by IGS will have a relative competitive advantage in the market, which can also increase the positive image of the Company.								

Transition risk	Technology			Market		
	Low-Carbon Products Are the Main Focus of the Market.			Changes In Environmental Protection Awareness Among Customers Have Increased Product Requirements.		
Description of risk	IGS strives to meet global climate goals, with the carbon footprint of our products and services becoming a key aspect of product competitiveness. As 83% of IGS's revenue comes from services exported overseas, it is crucial for the Company to participate in low-carbon transformations.			As the actual frequency and extent of climate change increase, the inability to meet consumers' requirements for carbon management of products may affect company revenue.		
Probability of occurrence	Short term	Mid term	Long term	Short term	Mid term	Long term
	High	High	High	Medium	Medium	Medium
Scope of impact on the company	Upstream supply chain and the company's operations			Upstream supply chain and the company's operations		
Potential financial impact	1. The potential carbon costs of products and services will affect product competitiveness. 2. Facing the requirements of environmental protection regulations in the international market, product and service costs will increase.			The standards demanded by customers have increased, resulting in a decrease in orders for products and services, which affects corporate revenue.		
Management strategy	1. In response to changes in the market and globalization, games are moved from PC to APP to help decarbonize products and services. 2. Strengthen supplier management to ensure that there are no greenwashing suppliers in the supply chain of IGS's green products to respond to the expectations of relevant stakeholders.					
Derivative opportunities	1. Ensure the long-term competitive advantage of IGS's products to increase corporate revenue and profits. 2. Ensure the management of suppliers, reduce penalties related to greenwashing, and improve IGS's corporate image, regulatory compliance, corporate governance, and other response capabilities.					

Physical risk	Immediate			Long Term								
	Increased frequency of extreme climate events			Changing rainfall patterns Increased flooding risks			Areas of potential soil liquefaction			Intensified warming problem		
Description of risk	The frequency and severity of extreme weather events are increasing. IGS's main operations are located in northern Taiwan, where climate warming may lead to stronger typhoons, an increase in their frequency, and longer-lasting typhoons. These changes increase the risks of flooding and sudden heavy rainfall.			According to the National Disaster Prevention and Protection Center's 3D Hazard Susceptibility Map, Xingzhen Village is designated as a flood warning area. IGS, located in the Wugu Industrial Park of New Taipei City (Xingzhen Village), faces increased risks due to the rising frequency and prolonged duration of extreme heavy rainfall events. This can impact the Company's basic operations, such as employee commutes and the potential flooding of assets located in the basement.			According to the National Disaster Prevention and Protection Center's 3D Hazard Susceptibility Map, Xingzhen Village is identified as a potential soil liquefaction area. IGS, located in the Wugu Industrial Park in New Taipei City (Xingzhen Village), could face risks that may affect the safety of employees and the company's fixed assets, including the Company's building.			Global greenhouse gas emissions are exacerbating the issue of global warming, and rising temperatures are causing offices and computer rooms to rise in temperature, which in turn affects equipment performance.		
Probability of occurrence	Short term	Mid term	Long term	Short term	Mid term	Long term	Short term	Mid term	Long term	Short term	Mid term	Long term
	Low	Medium	High	High	High	High	Medium	High	High	Medium	High	High
Scope of impact on the company	Upstream and downstream suppliers and the company's operations			Operations of the Company			Operations of the Company			Upstream and downstream suppliers and the company's operations		
Potential financial impact	1. Operation interruptions, increased need for temporary manpower, and related maintenance costs. 2. As electricity consumption increases, electricity prices fluctuate and electricity bills increase, increasing energy costs. 3. Land liquefaction leading to real estate, related hardware equipment, and asset damage, with the losses still being estimated.											
Management strategy	1. Improve the disaster response flexibility of IGS and install additional relevant flood prevention equipment. 2. Plan the construction of new factories in accordance with green building standards. 3. Implement energy conservation actions in each operating location. 4. Strengthen the education, training, and response mechanisms for IGS employees and asset security.											
Derivative opportunities	1. Diversification of the supply chain, increased room for price comparison, reduced risk of chain breakage, and improved stability of IGS product supply and resilience of the supply chain. 2. Improved energy consumption of office and server room air conditioning equipment.											

Results and Goals

Reduction Goals for Greenhouse Gas Emissions

IGS's quantified management goals for energy conservation and carbon reduction: Reduce emissions per person in 2025 by 10% compared with 2019.

Results of GHG Emission Reductions

IGS has fully replaced its office lighting in three stages, replacing the traditional T8 lamps with more energy efficient LED panel lights. Compared with 2023, the electricity consumption in 2024 was reduced by 46,800 kWh, or by approximately 1.36%.

In 2024, the Company upgraded the independent air-conditioning system for the entire building's server room. In 2025, it plans to replace all pantry refrigerators with Grade 1 energy-efficiency models. In addition, heat-insulating films were installed to reduce the impact of western exposure and enhance cooling efficiency, thereby achieving the goal of energy conservation and carbon reduction.

4.2 Resource Recycling

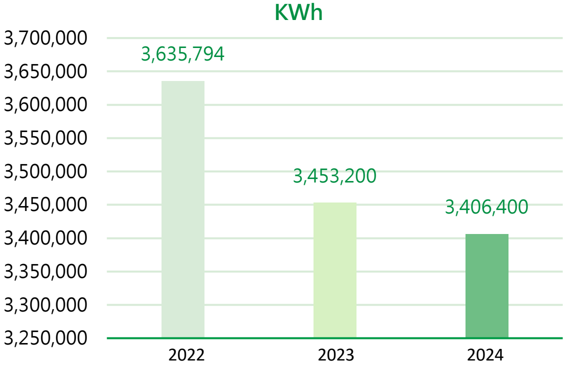
4.2.1 Energy Management

Energy Usage

The primary source of energy consumption at IGS is electricity, supplemented by diesel and gasoline. In 2024, the Company's total energy consumption amounted to 12,294.0832 GJ.

Lighting System Upgrade

IGS has fully replaced its office lighting in three stages, replacing the traditional T8 lamps with more energy efficient LED panel lights. The following data present the electricity consumption figures for 2023 and 2024. Compared with 2023, electricity consumption in 2024 decreased by 46,800 kWh, representing a savings of approximately 1.36%.



Energy Usage Statistics

Item	Unit	Energy consumption amount	Converted into gigajoules (GJ)	Unit calorific value	Calorific value coefficient
Purchased Electricity (Non-Renewable)	Kwh	3,406,400.0000	12,263.0400	1	3,600,000.0000
Diesel	liter (L)	550.0000	19.9002	8642	4,186.8000
Gasoline (for Vehicles)	liter (L)	349.7780	11.1430	7609	4,186.8000
Total			12,294.0832		

Note 1: In 2024, diesel and gasoline consumption data for IGS's Taiwan operations were included for the first time. All calculations are carried to four decimal places.
Note 2: According to the Ministry of Environment's 2024 revised calorific values for vehicle fuel: diesel is 8,642 kcal/liter, and gasoline is 7,609 kcal/liter.
Note 3: Conversion to gigajoules (GJ) is calculated as: Energy consumption × Unit calorific value × Calorific value coefficient ÷ 10^9.
Note 4: Based on the conversion factor announced by the Energy Administration, Ministry of Economic Affairs, electricity consumption is converted using 860 kcal/kWh, with 1 kcal = 4.187 kJ.
Note 5: The parent company of IGS does not use boiler combustion equipment as it operates in a general administrative building.
Note 6: Greenhouse gas inventory data have been prepared with consultant support starting in 2024; therefore, only 2024 energy data are disclosed.

4.2.2 Water Resource Management

Water Resource Management

Stable water supply has become a global challenge due to climate change. To address the issue of water scarcity, IGS implements water conservation measures within its operations. At the Wugu headquarters, 100% of the water supply is sourced from municipal water provided by the Taiwan Water Corporation. No groundwater or other sources are extracted. Water consumption is mainly for office operations, including drinking water, environmental cleaning, and air conditioning systems. Total water consumption is measured based on utility bills from the Taiwan Water Corporation. IGS also evaluates water stress levels by referring to the World Resources Institute (WRI) Water Risk Atlas. In regions identified as high-risk, the Company would strengthen oversight and management of water resources. The Wugu headquarters in Taiwan is not located in a water-stressed area, and the Company's operations have no significant impact on local water resources.

- Management Objectives: Using 2019 as the baseline, reduce overall water intensity (total water consumption/number of people) by 3% before 2025.
- Achievement Status: Using 2019 as the baseline, water consumption intensity has decreased by 32.13% as of 2024.

	2024	2023	2022	2019
Water Withdrawal (m^3)	14,093.1200	15,365.0000	16,842.0000	17,576.0000
Water Withdrawal (million liters)	14.0931	15.3650	16.8420	17.576
Water Intensity Total Water Consumption (kWh)/Number of Employees	12.3624	13.8299	16.0553	18.2135

Note 1: The number of employees is calculated using the average number of employees throughout the year.
Note 2: The source of water is the Taiwan Water Corporation (a third-party provider), and all water is classified as freshwater (total dissolved solids ≤ 1,000 mg/L).
Note 3: The Company's operating site in Taiwan is assessed as Low-Medium water stress using the WRI tool, and is not located in a water-stressed region.

Goal items	2024	2023	2022
Number of Wastewater Discharge Regulation Violations	0	0	0

4.2.3 Greenhouse Gas Emissions Management

In accordance with the FSC's sustainability roadmap for listed companies, IGS plans to complete the greenhouse gas inventory for individual companies by 2026. The greenhouse gas emissions data is voluntarily audited, covering only partial emissions from Scope 1 and Scope 2. Since the data has not yet undergone verification, the current inventory data has been self-collected and estimated for greenhouse gas emissions.

Management Objectives:

- The inventory of individual companies will be completed in 2026, which will serve as the base year.
- The consolidated company inventory will be completed in 2027.
- The individual company assurance information will be completed in 2028.

		2024	2023	2022
Greenhouse Gas Emissions (tons)	Scope 1	294.2640	97.5480	1.04
	Scope 2	1,614.6336	1,705.8808	1,850.62
	Total	1,908.8976	1,803.4288	1,851.66
Greenhouse Gas Emissions Intensity Greenhouse Gas Emissions/ Number of Employees		1.6745	1.6232	1.77

Note 1: Due to a formatting error, Scope 1 and Scope 2 data for 2022 were revised in 2023.
Note 2: The number of employees is calculated using the average number of employees throughout the year.
Note 3: Scope 1: The original calculation of air-conditioning equipment (refrigerant leakage) was based on the refrigerant filling amount. Following guidance from the consulting firm, it was adjusted to the refrigerant leakage rate. As the current disclosure is voluntary, there was no material impact.
Note 4: Source of emission factors: Greenhouse Gas Emission Factors Management Table, Version 6.0.4, Ministry of Environment; GWP values are based on the latest IPCC AR6 Assessment Report.

Carbon Reduction Actions–Replace the cooling fins of air conditioners and optimize water treatment equipment:

Replacing aging air-conditioning equipment to improve system efficiency and reduce electricity consumption

4.2.4 Waste Management

Waste generated during the Company's operations can be classified into two categories: hazardous industrial waste and general industrial waste. General industrial waste mainly consists of employees' daily domestic waste, including recyclable items such as paper, plastics, and aluminum cans, as well as non-recyclable general waste. The Company continuously promotes waste separation and resource recycling by setting up categorized collection points and educating employees on proper recycling practices. These measures aim to reduce the proportion of waste sent to landfills or incineration and to minimize environmental impacts.

Hazardous industrial waste primarily arises from outsourced processes, including discarded electronic components and certain maintenance and R&D materials. For this type of waste, the Company follows regulatory requirements for disposal procedures and signs formal contracts with licensed waste collection and treatment contractors to ensure proper classification, transportation, and recycling or reuse. A triplicate manifest system is used for legal reporting, and collection vehicles are equipped with GPS tracking to ensure timely and compliant transportation to designated treatment facilities, thereby reducing potential risks of soil and water pollution.

Output of Hazardous Industrial Waste in 2024

Types Of Waste	Disposal	2023	2024
E-0217 Waste Electronic Components, Scraps, and Defective Products	Recycling and reuse	0.11 (t)	0.02 (t)
E-0222 Scrapped Pcbs with Parts and Components	Recycling and reuse	0.58 (t)	0.32 (t)
Total		0.69 (t)	0.34 (t)

Output of General Industrial Waste in 2024

Types of Waste	Disposal	2023	2024
General Waste	Incineration	36.14 (t)	45.14 (t)
Plastics	Recycling and Reuse	1.44 (t)	1.32 (t)
Aluminum and Tin Cans	Recycling and Reuse	0.29 (t)	0.29 (t)
Paper	Recycling and Reuse	8.29 (t)	10.68 (t)
Total		46.16 (t)	57.43 (t)

5. Product and Service Innovation

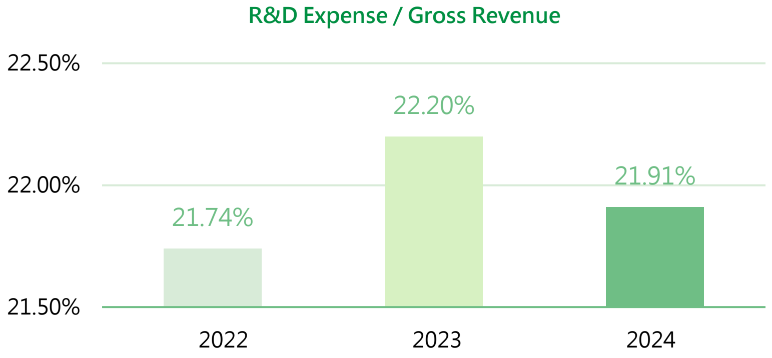
5.1 Innovation and R&D

5.2 Intellectual Property Rights Management

5.1 Innovation and R&D

With a customer-oriented spirit, IGS formulates effective R&D strategies that combine market needs to enhance the added value of gaming products and services. As a game developer, we have a powerful R&D team, with R&D personnel accounting for more than 70% of employees. The average age of all employees is 36 years old. Whether it is for online games or arcade games, we adopt the approach of self-developing key technologies to fully control their core technologies. Moreover, we actively apply new technologies in the market to our products and operations. In 2024, R&D expenditure was NT$4,055,799 thousand, accounting for 21.91% of revenue. Globally, we own 649 trademarks and 18 patents. In the future, the Company will continue to engage in the development of online games and arcade games, improve R&D technologies, optimize the contents of online game platforms, create a stronger brand image, and increase market share.

Achievement of Short-Term Goals: Invest More Than 20% of Annual Revenue in R&D



- Online games: At present, online games have become the most valuable field in the Internet industry. IGS will continue to develop new games and manage current games to achieve sustainability. Mobile games are the Company's main products in the current stage. Thanks to our stronger R&D and operational capabilities compared with our competitors, we are able to more quickly develop original, unique products with excellent graphics and sound effects, and this gives us the ability to expand the overall market scale.
- Arcade games and peripheral products: IGS upholds the spirit of being customer-oriented and independently developing products. In coordination with the system of agents around the world and under the premise of meeting market demand and regulatory compliance, our R&D, marketing, manufacturing, sales, and customer service departments work closely together to not only develop new gaming software and hardware, but also increase the added value of games through the integration of internal resources, promotion and marketing resources of agents. As technological advancements continue to be made, we will use innovation and creativity to incorporate new technologies into new elements of entertainment, so as to achieve sustainable development.

IGS's "Ultraman Transform Battle" Wins Taiwan Original X Awards

IGS has launched an arcade machine specifically designed for children called "Ultraman Transform Battle", a motion-sensing photo-printing arcade game. In this game, players can simulate transforming into powerful Ultraman warriors to battle cosmic monsters and protect the Earth in an augmented reality world.At the end of the game, players can also print a personalized commemorative photo. This game is more beloved by players than typical motion-sensing games on the market.It won the Commercial Excellence Award at the "2023 Taiwan Original X Awards" organized by the TGIPA. The production team behind "Ultraman Transform Battle" consists of professionals from various fields, including player motion capture, character performance, and motion-sensing gameplay.Most of the team members have years of game development experience.Additionally, they are all passionate Ultraman fans, allowing them to fully dedicate themselves to the development process and create a high-quality game.

IGS Releases the Original Animated Film "Hero of Robots Movie"

In 2011, IGS launched the original Taiwanese robot card arcade game "Hero of Robots", which has now evolved into its second generation, "Hero of Robots: Brave Legacy". Since its debut, the game has been widely loved by players and has left a lasting impression. IGS continues to cultivate the value of the IP and released the Chinese and Japanese dubbed versions of the original animated film "Hero of Robots Movie" on August 4, 2023, allowing fans to better understand the game's world and the characters' unique charms.

IGS's Award-Winning Games over the Years

IGS has consistently won numerous awards at the Taiwan Original X Awards year after year, which not only represents strong recognition of the Company's innovative development capabilities but also a steadfast testament to our continuous pursuit of excellence. The creation of these award-winning games not only embodies the dedication and intelligence of the IGS development team but also reflects the Company's commitment to innovation and quality in gaming. While bringing more surprises and enjoyment to players, these games have also laid a solid foundation for the Company's future growth. IGS will continue to innovate and deliver more high-quality game products.

Slots Paradise
Taiwan Original X Awards –
PC platform excellence award

2014

Knights of Valour Web
Taiwan Original X Awards –
PC platform finalist award

2015

Hero of Robots
Taiwan Original X Awards –
Mobile platform finalist award

2015

Overtake VR (large arcade VR game)
Taiwan Original X Awards - Commercial comprehensive game finalist award

2017

Knights of Valour PS4
Taiwan Original X Awards - PC platform finalist award

2016

Pool Ace - King of 8 Ball
Taiwan Original X Awards - Commercial mobile platform finalist award

2017

Armor Hero (card battle game)
Taiwan Original X Awards - Commercial game finalist award

2018

ULTRA MOTO VR (VR simulation game)
Taiwan Original X Awards - Commercial game finalist award

2019

MONSTER EYE 2 (Large arcade game machine)
Taiwan Original X Awards - Commercial game finalist award

2019

Speed Rider 3DX (motion-sensing arcade game)
Taiwan Original X Awards - Commercial game finalist award

SAILOR'S QUEST VR (VR simulation game)
Taiwan Original X Awards - Outstanding commercial game award

2021

2022

MONSTER EYE 3 (5D arcade shooter)
Taiwan Original X Awards - Outstanding commercial game award

Ultraman Transform Battle (motion-sensing photo-printing arcade game)
Taiwan Original X Awards - Commercial game excellence award

2024

2023

5.2 Intellectual Property Rights Management

IGS has patent engineers who effectively manage and maintain intellectual properties through the intellectual property management platform. The implementation status of intellectual properties is reported to the Board of Directors every year. IGS was certified under ISO 56005 in 2024, demonstrating the Company's commitment to protecting its rights and preventing infringements. Based on the ISO internal patent proposal reward system, the Company has established a quarterly patent incentive program to encourage employee innovation.

Obtained ISO 56005 Certification in 2024.

IGS Passed the ISO9001:2015 Quality Management System Certification in 2021, Ensuring the Consistency of Product and Service Quality.

Intellectual Property Management Policy

- Avoid copyright infringements.
- Accumulate intellectual property assets.
- Continue to improve the intellectual property management system.
- Use intellectual properties to maximize profits for the Company.
- Increase R&D efficiency.

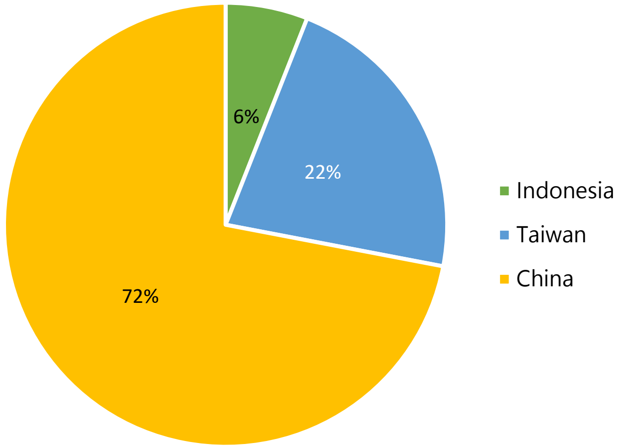
Intellectual Property Rights Promotion Guidelines

- Submit intellectual property right applications according to the product sales strategy.
- Share R&D resources to lower R&D costs.
- Improve employees' awareness of intellectual property rights.
- Continue to strengthen the intellectual property management system and propose relevant verification.
- Protect the core technologies developed by the Company and trade secrets to prevent operating losses.

2024 Achievement Status

- In terms of intellectual property, 5 patent, 1 copyright, and 45 trademark applications were completed in 2024. All intellectual property cases have been added to the digital platform. Information updates and management are conducted regularly and the implementation of intellectual property for the year was reported to the Board of Directors on December 20, 2024.
- IGS was certified under ISO 56005:2020 in 2024 and obtained the certificate, which is valid until November 30, 2027.

Patent Portfolio Distribution



Achievement of Intellectual Property Goals in 2024

Intellectual Property Rights Promotion Guidelines	Expected Goals	Corresponding Results in 2024	Attainment in 2024
Submit intellectual property right applications according to the product sales strategy	30 cases	Submitted 50 patent, trademark, and copyright applications	Achieved
Share R&D resources to lower R&D costs	12 cases	Conducted 33 game porting exchanges between the two major business divisions	Achieved
Improve employees' intellectual property rights awareness	1 event	Arranged one intellectual property right education and training session	Achieved
Continue to strengthen the intellectual property management system and propose relevant verification	TIPS or ISO 56005	Applied for and passed ISO 56005 certification	Achieved
Protect the core technologies developed by the Company and trade secrets to prevent operating losses	Within NT$1 million	Zero infringement complaints and NT$0 in compensation for damages	Achieved

2025 Intellectual Property Management Implementation Guidelines and Setting Expected Goals

Stakeholders	Topic of Concern	Intellectual Property Rights Promotion Guidelines	Expected Goals
Employees	• Training and Development	• Improve employees' intellectual property rights awareness	• At least 60 participants in property rights education and training session
Shareholders/ Investors	• Risk Management • Corporate Governance	• Submit intellectual property right applications according to the product sales strategy • Share R&D resources to lower R&D costs	• Submit at least 40 patent, trademark, and copyright applications • Conduct at least 40 cross-department game porting exchanges
Government Agencies	• Regulatory Compliance • Corporate Governance	• Continue to strengthen the intellectual property management system and propose relevant verification	• Continue to update relevant legal standards • Apply for and pass ISO 56005 certification
Customers (Agents)	• Ethical Corporate Management • Regulatory Compliance	• Protect the core technologies developed by the Company and trade secrets	• Update and manage trade secret systems regularly • For infringement prosecution and damage compensation control, business losses shall not exceed NT$1 million.
Consumers / Communities	• Consumer Rights and Services • Green Environmental Protection • Environmental Safety in Community	• Less intellectual property right relevant content	

6. Consumer Rights and Services

6.1 Customer Health and Safety

6.2 Customer Service Handling and Customer Satisfaction

6.3 Cyber Crime Prevention

IGS's mission is to integrate arts and culture with digital technology to create excellent entertainment products and services, providing healthy and happy leisure times. By closely watching the market and focusing on customer feedback, we continue to adjust and create better service experiences. This is our main method for realizing our mission and vision.

6.1 Customer Health and Safety

Promoting Moderate and Reasonable Game Consumption

As the online gaming industry continues to evolve and introduce new products, and with a wide range of entertainment options available to customers, more and more users are willing to pay for online games to enhance their gaming experience or acquire in-game items. This is a positive trend that any gaming company welcomes, as it symbolizes a thriving industry. However, in recent years, electronic and online payment methods have become very convenient, and customer spending habits have also changed. There have been instances in the industry where customers' impulsive spending has had an impact on their quality of life or family. The IGS customer service team has taken proactive measures to address this issue. In 2024, they sent a total of 299 reminders for responsible spending to users. These measures include setting reasonable spending limits, actively checking in on users' well-being, and providing avenues for free gameplay. The goal is to help customers balance their leisure and family life, promote responsible spending, and prevent addiction. The team continues to invest manpower and technology to monitor user behavior, using data technology to remind users to avoid excessive spending. Additionally, they provided relevant information about returns and exchanges based on standardized contracts on the official website to safeguard consumer rights and interests.

Standard Form Contract

User agreement: https://www.gametower.com.tw/Services/Customer/Guide/member/member_contract.aspx

Privacy protection policy: https://www.gametower.com.tw/Services/Customer/Guide/member/member_privacy.aspx

Personal data protection policy: https://www.gametower.com.tw/Services/Customer/Guide/member/member_useragreement.aspx#leve2

Game management regulations: https://www.gametower.com.tw/CROP/Game.aspx#leve2

Warn Users Against Overindulgence in the Game

There are spending limit reminders set in the game, and each channel also has spending limits to remind users to avoid excessive spending.

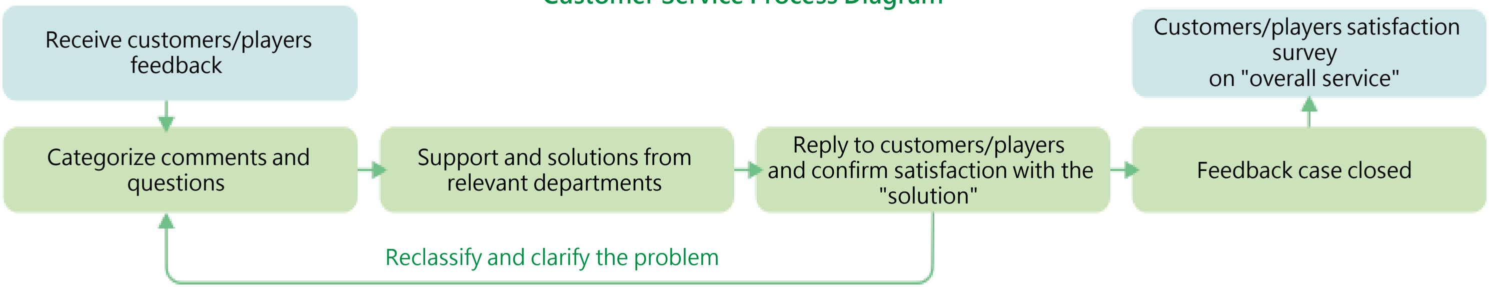
6.2 Customer Service Handling and Customer Satisfaction

24 Hour Online Customer Service Center

Since our establishment in the large arcade machine market, IGS has placed great importance on supplier and customer needs, accumulating customer service experience and passing on that experience. With the flourishing development of online gaming, a customer service center was established to provide 24-hour online service, collecting customer feedback and suggestions year-round. As the usage of mobile devices such as smartphones and tablets rapidly increased, online mobile gaming became a major service. In response, various channels such as text-based customer service, problem reporting, and intelligent customer support have been progressively offered to provide customers with convenient options for assistance. In 2024, IGS's customer service team handled over 530,000 cases. Approximately 93% of cases were resolved immediately upon the first response, and customer satisfaction with telephone services reached 95.44%. The customer service center also collects and statistically analyzes case-related issues through a system, generating periodic reports on a daily, weekly, monthly, quarterly, and yearly basis to review and analyze customer problem areas. For special and highly reported incidents, relevant recommendations are formulated and submitted to the operational team for evaluation. This is done to reduce repetitive complaints and assist in quickly resolving customer issues, prioritizing customer satisfaction as the primary goal.

When customer-reported cases cannot be satisfactorily resolved through the regular customer service process, project partners are engaged to collaborate in clarifying customer demands. Discussions are held regarding the disputed content, and internal restoration testing is conducted, with results thoroughly reviewed. This approach aims to maximize the prevention of any damage to customer rights and interests. The restoration test status is reported to the customer during follow up. If customer demands still cannot be met, customers may request the local government's Consumer Protection Office (Consumer Protection Officer) to intervene. In 2024, a total of 50 letters were received from public agencies' Consumer Protection Offices, out of which 7 required coordination meetings. We handled these cases in accordance with the provisions of the Consumer Protection Act, emphasizing the reasons for customer complaints. We showed our genuine commitment to resolving the issues customers encounter. All customer complaint cases were handled within 15 days. In 2024, we reached a consensus with the complaining player for all customer complaint cases and did not infringe on the players' privacy.

Customer Service Process Diagram



Active Handling of Consumer Disputes

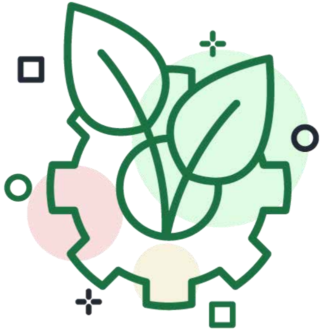
We are happy to assist customers in clarifying the circumstances of events, whether it is in handling regular cases or addressing consumer disputes. We thoroughly review the information and then explain the sequence of events to both the customer and the Consumer Protection Officer, providing recommendations for resolution. Currently, common consumer disputes in online gaming revolve around account-related issues, such as fraud or account theft, which have long been challenges faced by gaming companies. IGS actively consults government and private agencies on issues and discuss solutions. During the mutual consultation process, discussions are conducted on the principle of not affecting the fairness of games and the rights and interests of both parties. During the negotiation and resolution process, records are kept, and recommendations are reported to the relevant responsible units. This process aims to optimize the gaming product, enhance service quality, increase customer satisfaction, and ultimately improve the company's brand reputation.

When the customer encounters a purchase dispute and requires assistance, IGS is happy to provide correct, transparent, and standard operating procedures, including: Saving evidence, personal assistance, and customer rights and interests protection, etc. IGS hopes to genuinely address issues alongside customers and provide clear and correct solutions. This approach allows for a mutually beneficial and balanced relationship between buyers and sellers. We aim to gain more strategies to protect customer rights during the resolution of consumer disputes, thereby contributing to the overall advancement of the industry together with our customers.

Goal Items	2022	2023	2024
Zero leaks of customer privacy	0	0	0

6.3 Cyber Crime Prevention

With the development of the internet, crimes related to online gaming, as well as online fraud and the theft of game accounts, have become issues that people must be cautious about when using the internet. To protect customer rights, IGS offers 24-hour customer service with rotating shifts to assist customers in real-time. Upon receiving dispute cases, we review the relevant supporting documents and initiate the necessary operational procedures to safeguard customer rights. We also maintain records of electromagnetic data related to offenders for law enforcement agencies to access. In addition, we have established a big data database based on the electromagnetic records. We have set up relevant alert mechanisms to proactively detect abnormal behavior and promptly notify customers of relevant information to prevent any harm to player rights. Furthermore, when we receive requests for case review from law enforcement agencies, we have designated contacts who assist in confirming the details. We provide relevant electromagnetic records, explanations of gaming-specific terminology, and cooperate in a flexible manner to meet the needs of law enforcement agencies. This approach ensures that online criminals have nowhere to hide.



7. Responsible Manufacturing

7.1 Sustainable Procurement

7.2 Supplier Management

Large suppliers

Completion of sustainability audits

100%

Component suppliers

Sustainability RoHS compliance

100%

Component suppliers

Carbon footprint planning

To build a sustainable supply chain, IGS regularly promotes sustainability and related policies to all suppliers and incorporates the ESG performance of large suppliers into annual evaluations, thereby ensuring that sustainability priorities are upheld throughout the procurement and manufacturing processes, reducing the risk of supply chain disruptions. At the same time, IGS requires suppliers to provide a safe working environment, prohibits forced labor and child labor, ensures that employees are respected and protected, avoids environmental degradation, and complies with business ethics standards. Through annual audits and evaluations, IGS ensures that suppliers comply with its code of conduct, while also supporting the supply chain in its move towards sustainable development. This approach not only reduces potential supply chain risks but also makes a tangible contribution to the UN SDGs.

Annual Actions:

- Establish a sustainable supplier platform
  Continue to promote the importance of sustainability and relevant standards to all suppliers through a digital platform.
- Optimize supply chain management
  Strengthen key indicators such as occupational safety and health, environmental sustainability, labor rights, and social responsibility.
- Implement sustainable management
  In the fourth quarter of 2024, 100% of newly engaged suppliers signed the Supplier Code of Conduct.

Performance in 2024:

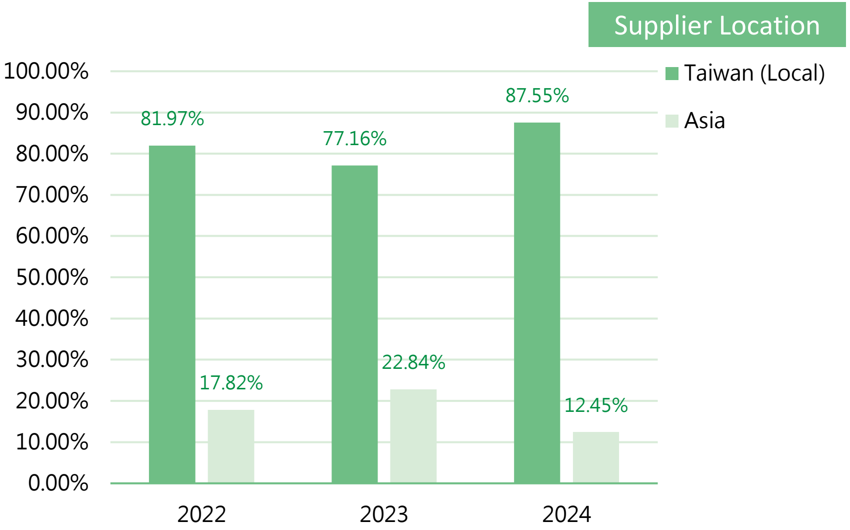
- 100% of large suppliers completed the sustainability audit.
- 100% of component suppliers complied with EU RoHS regulations.
- Implemented carbon footprint planning for net-zero emissions.

7.1 Sustainable Procurement

As a leading company in the gaming industry, IGS collaborates with over 300 suppliers worldwide, including parts suppliers and assembly companies. The main manufacturing sites are located in Taiwan. We define large suppliers of raw materials based on the scale of suppliers, procurement amount, number of transactions, key technologies, and other indicators (Note). IGS distributes questionnaires to its key suppliers that focus on environmental protection, social responsibility, and corporate governance. We pay close attention to how suppliers implement ESG governance. Suppliers are crucial partners in ensuring the smooth mass production of IGS products. Through close collaboration, IGS not only ensures a stable supply of materials but also guides suppliers in creating safe workplaces that protect worker health and reduce environmental impact. Additionally, IGS supports suppliers in implementing sustainable management practices to ensure continuous production.

7.1.1 Summary of Supply Chain

IGS's major operations are in Taiwan, with most suppliers also located in Taiwan. The following chart illustrates the regional distribution of procurement expenditures.



Note: Large suppliers are companies with more than 500 employees or listed on the stock market.

7.1.2 Supply Chain Management Strategy

IGS used the Responsible Business Alliance (RBA) Code of Conduct as a reference to establish the three key management areas of "Quality, Environmental Protection, and Social Responsibility", which are regularly promoted to suppliers.

Supplier Code of Conduct

IGS is determined to achieve sustainable development and manage our supply chain well. Based on the RBA Code of Conduct, we continue to publicize and promote relevant concepts to our suppliers. This includes prohibiting child labor, forced labor, or any discrimination. All new suppliers must sign and comply with the procurement and quality agreements to qualify for collaboration. The agreements ensure that they understand and adhere to IGS's requirements and commitments. In 2024, 100% of new suppliers signed both contracts, and starting from the fourth quarter, all newly engaged suppliers also signed the Supplier Code of Conduct. At the same time, we give priority to local suppliers that place importance on sustainable management, and ensure full implementation of RoHS guidelines. Among the qualified suppliers, 100% of the elite suppliers that meet the criteria of large enterprises or listed companies signed the annual "Corporate Social Responsibility Self-Assessment Form" to comply with the standards promoted by IGS. Furthermore, through the Electronic Purchase Order (EPO) system, IGS continuously promotes and reinforces the importance of sustainability across all suppliers.

Human Rights Protection of Suppliers

Respecting human rights is a core value of IGS. In the code of conduct policy formulated by IGS, large suppliers are required to comply with all relevant legal, social, and environmental standards. IGS regularly reviews and requires large suppliers to sign agreements on labor employment conditions and prohibition of child labor and any form of forced labor to comply with human rights protection. At the same time, employees should be protected from physical or verbal harassment, abuse, physical and psychological coercion, threats, etc., to respect their basic human rights and freedoms. When it comes to employee hiring, promotion, training, and rewards, there must be no discrimination based on race, nationality, skin color, gender, religion, age, health, politics, marital status, or pregnancy. All labor contracts signed between employees and the companies must comply with local regulations. If the annual survey finds that the supplier has deficiencies, we will assist the supplier to continuously improve the deficiencies.

7.2 Supplier Management

7.2.1 Main Supplier Management Policy

IGS is committed to supplier sustainability management, focusing on five key areas for its major suppliers: occupational safety and health, environmental sustainability, labor rights, social responsibility, and ethical standards. The Company requires large suppliers to conduct annual self-assessments, and the results are incorporated into the "Supplier Evaluation Rating." Based on these ratings, IGS regularly manages and tracks the suppliers' subsequent improvements, providing comprehensive support and guidance.

Raw materials produced and delivered by parts suppliers shall not use conflict minerals (gold, tin, tungsten, and tantalum) from the Eastern Democratic Republic of Congo (Eastern DRC) or Central Africa to ensure that the mineral acquisition process complies with environmental and social responsibilities. At the same time, EU RoHS regulations are fully implemented to increase the proportion of green energy and promote energy conservation and carbon reduction. Large suppliers must comply with intellectual property rights (including patents, trademarks, image rights, and privacy rights) without infringing on the rights of others or violating laws and regulations. Accepting any form of illegal gains is forbidden, and reporting and feedback mechanisms are established.

Annual Sustainability Evaluation of Large Suppliers

1. Evaluation process

Quarterly Evaluation Forms	Identify Qualified Suppliers that Meet the Criteria of Large Enterprises or Listed Companies as Survey Subjects	Annual Supplier Self-Assessment	Data Compilation and Analysis	Review and Filing Statistical Results

2. Evaluation Results

Item	2022	2023	2024
Evaluation Score of Main Suppliers	31	35	34
Number of Evaluation Forms Collected	31	35	34

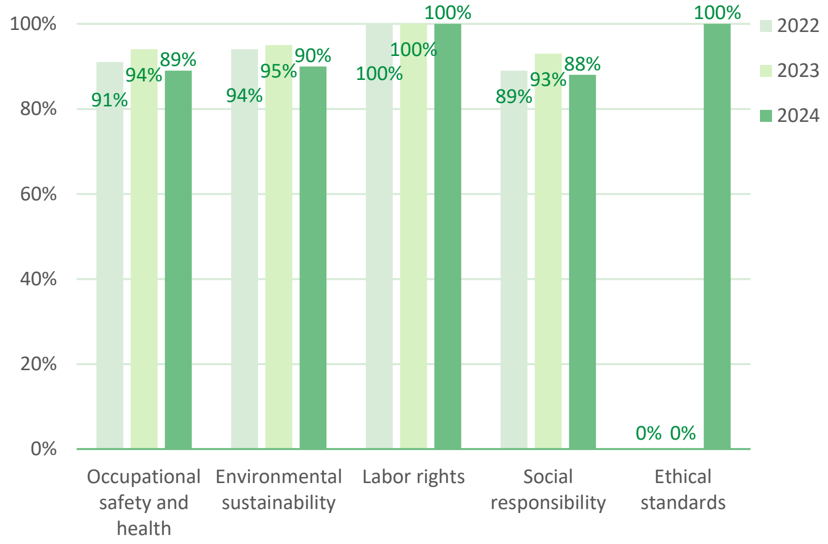
100%

100% of large suppliers completed the annual sustainability audit.

3. Distribution of Supplier Evaluation Ratings

Level	2022	2023	2024
A	26	31	30
B	5	4	4
C	0	0	0
D	0	0	0
Total	31	35	34

4. Achievement Rate of Each Indicator



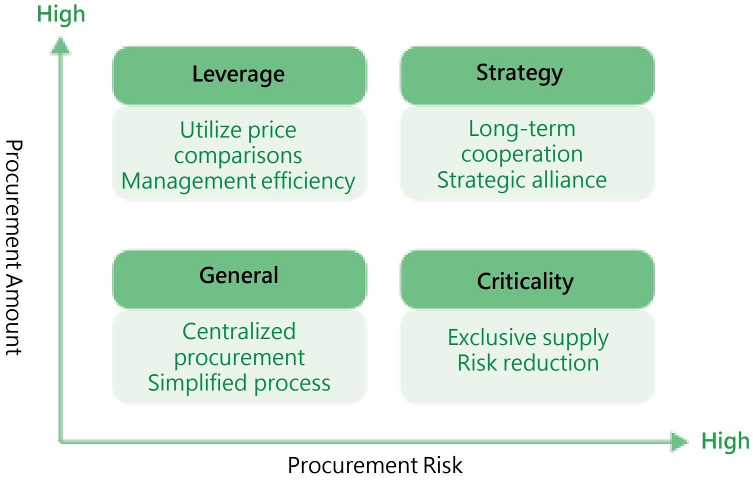
Note: The evaluation scope was expanded in 2024 to include "Ethical Standards."

5. Response Measures for Evaluation Results

Level	Response Measures	Status
A	Increase purchase recommended.	Qualified
B	Maintain status quo but ask the supplier to continuously improve its management mechanism.	
C	Decrease purchase recommended.	
D	Provide assistance in making improvement, stop purchase or cancel its supplier qualification, etc., for suppliers graded as D for two consecutive years.	Disqualified

7.2.2 Supplier Risk Management

IGS manages suppliers primarily based on quality, cost, delivery, and service. The Company requires that the raw materials and components provided by suppliers comply with the relevant environmental directives of the EU RoHS, ensuring supply stability and the quality of raw materials. IGS classifies materials and components into four risk quadrants based on their attributes and procurement amounts. The Company performs strategic inventory planning and flexible scheduling to mitigate the risk of supply shortages from suppliers.



7.2.3 Action Plan

IGS places great importance on the sustainable development of our supply chain and has set a plan to expand our efforts starting in the fourth quarter of 2024. The four key indicators of "Prohibition of Conflict Minerals, Supplier Code of Conduct, Supplier Human Rights Protection, and Ethical Standards" will be included in the required documents for new suppliers to sign. For existing suppliers, these indicators will be implemented gradually according to short- and mid-term goals.

Supplier Evaluation Rating - Short-, Mid-, and Long-Term Goals

Item	Results in 2024	Goals in 2025	Goals in 2026	Goals in 2027
Annual Sustainability Evaluation	100% of evaluations for 34 large suppliers were collected.	Implement comprehensive evaluations of large suppliers, and continue to teach and promote the concepts of sustainability to B- and C-level suppliers.	Implement comprehensive evaluations of large suppliers and require B-level suppliers to advance.	Implement comprehensive evaluations of large suppliers and require B-level suppliers to advance.

Newly Engaged Suppliers

Item	New Suppliers Goals in 2024
Supplier Code of Conduct Statement Includes: Protection of human rights, ethical standards and anti-corruption, and prohibition of conflict minerals	Since the fourth quarter of 2024, all newly engaged raw material suppliers have signed the declaration, achieving a 100% implementation rate.

Existing Large Suppliers

Item	Goals in 2024	A-Level Suppliers Goals in 2025	B/C Level Suppliers Goals in 2026
Supplier Code of Conduct Statement Includes: Protection of human rights, ethical standards and anti-corruption, and prohibition of conflict minerals	Comprehensive promotion	100% implementation and signing	100% implementation and signing

Number of Quarterly Supplier Evaluations

(based on the suppliers with whom we do business during the quarter)

	2024	2023
Q1	128	130
Q2	145	136
Q3	153	117
Q4	147	113

8. IGS Family

8.1 Human Resources

8.2 Talent Cultivation

8.3 Personnel Communication

8.4 Compensation and Benefits

8.5 Occupational Health and Safety

8.1 Human Resources

Talent is IGS's most valued asset. We provide a spacious and comfortable working environment, professional equipment, and generous welfare benefits with the aim of enhancing overall research and development quality and achieving outstanding operational performance. We also strive to attract more passionate and talented individuals to join the gaming industry.

Human Resource Structure

As of December 31, 2024, the total number of IGS employees was 1,140 people. As IGS actively expands our overseas market development, operations, and game development, the number of employees increased by 29 people in 2024 compared with the previous year.

Unit: person

Employee Classification	Gender	2024	2023
Official Employee	Male	774	762
	Female	339	335
	Total	1,113	1,097
Temporary Employees	Male	11	10
	Female	16	4
	Total	27	14

IGS upholds the United Nations SDGs on gender equality and is committed to equal treatment of men and women in recruitment, employment, training, and promotion, establishing itself as a gender-friendly company. In 2024, female employees accounted for approximately 31.05% of the workforce, including 53.33% in sales administration and other units. As of December 31, 2024, about 14.29% of managers are female.

Percentage of Employees by Category

Employee Distribution in 2024		Management		Technicians and RD		Administrators/ Sales and Others		Total	
		Number of people	Percentage (%)	Number of people	Percentage (%)	Number of people	Percentage (%)	Number of people	Percentage (%)
Gender	Male	24	85.71%	629	76.06%	133	46.67%	786	68.95%
	Female	4	14.29%	198	23.94%	152	53.33%	354	31.05%
	Total	28	100%	827	100%	285	100%	1,140	100%
Age	Under 30 years old	0	0.00%	273	33.01%	85	29.83%	358	31.40%
	31 to 50 years old	18	64.29%	535	64.69%	186	65.26%	739	64.83%
	Over 51 years old	10	35.71%	19	2.30%	14	4.91%	43	3.77%
	Total	28	100%	827	100%	285	100%	1,140	100%

Other diversity indicators	
Number of employees with disabilities	Number of foreign (non-Taiwanese) employees
8	22

Talent Attraction

As a leading brand in the gaming industry, we have designed a comprehensive and competitive compensation structure. We also provide a diverse range of welfare benefits that cater to the needs of our employees. This is done to attract, motivate, and retain outstanding talent, ensuring the competitiveness and sustainable development of our organization. In the working environment, in addition to eliminating various occupational safety and health risks, we provide a healthy and comfortable office environment and leisure facilities for employees, allowing employees to work happily with peace of mind.

In the rapidly changing gaming market, IGS actively recruits talents from various fields. Our recruitment efforts encompass roles such as game software engineers, art designers, game planners, big data analysts, and more. The channels for attracting professional talent have also become increasingly diverse and complex. Therefore, in our recruitment policy, job openings need to be more targeted. In addition to traditional recruitment channels such as job boards, we need to explore and develop more recruitment channels and platforms, participate in communities, and engage in recruitment events. This includes cultivating our employer brand to ensure that we attract talent from different backgrounds who align with the IGS culture. In 2024, we planned to recruit 140 people. We received 5,115 resumes, which was 37 times the expected number of recruits. The employment rate in 2024 was 88%. In 2024, we hired 123 employees. The new employees were mostly under 30 years old (around 62% of new employees), injecting youth and innovation into IGS. In 2024, a total of 103 employees left IGS. The Company conducted exit interviews to understand the reasons for resignation. The main reasons identified were: (1) career planning, and (2) misalignment between the Company's organizational development direction and personal expectations.

New Employee Statistics

Organization category	Type	2024	
		Number of people	% of total employees
Gender	Male	82	7%
	Female	41	4%
Age	Under 30 years old	76	7%
	31 to 50 years old	47	4%
	Over 51 years old	0	0%

Employee Turnover Statistics

Organization category	Type	2024	
		Number of people	% of total employees
Gender	Male	65	6%
	Female	38	3%
Age	Under 30 years old	37	3%
	31 to 50 years old	61	5%
	Over 51 years old	5	0%

Although IGS faced fines for not meeting the required quota for hiring individuals with disabilities, this was not due to any discriminatory or unequal recruitment policies within the Company. IGS has always adhered to the principles of equal recruitment, striving to provide fair employment opportunities. The fines occurred primarily because fluctuations in the total number of employees during certain months affected the proportion of individuals with disabilities, leading to a shortfall in meeting the government-mandated hiring quota. IGS promises to continue to work hard to improve and provide more employment opportunities to ensure that it can meet the quota requirements in the future. At the same time, the Company will further strengthen employee training and awareness-raising activities to promote the development of inclusivity and diverse cultures. We firmly believe that everyone should have equal employment opportunities and will do our best to ensure that the Company's recruitment policies and practices comply with the highest ethical and legal standards.

Unit: NT$

People With Disabilities Penalty		
2024	2023	2022
329,640	211,200	50,500

8.2 Talent Cultivation

The development of talent is the force driving company growth and continued learning is the force driving corporate sustainability. IGS's education and training is a long-term, well-planned talent training system. In addition to internal practical training organized by the Company, IGS has also recently introduced a digital learning platform and subsidies for employees to participate in seminars, exhibitions, and training courses in Taiwan and abroad. We want employees to continue learning as they work, strengthening employee competencies with the aim of effectively improving business performance and competitiveness.

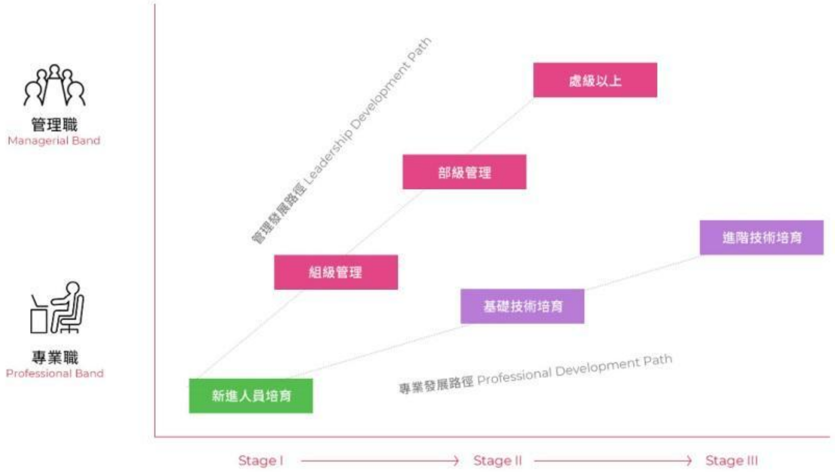
Education and Training

- Managerial training: Management talent training is a source of the Company's growth momentum. For management trainees and managers at each level to gain excellent management skills, the Management Department offers management courses based on the Company's actual needs, in order to cultivate management trainees and managers at each level.

- Specialized training: The Management Department regularly surveys education and training requirements, and formulates an education and training plan for the following year based on courses proposed by each department after integrating internal demand. The plan is used as the basis for education and training each year after it is approved by the president.

- New employee orientation: Helps new employees quickly adapt to the Company's environment, understand the Company's core values, rules and regulations, labor safety laws, intellectual property rights, legal knowledge, and culture, and then senior employees provide instructions on work contents and tools so they will get into the swing of things, increasing their commitment and productivity.

- Other courses: Training courses are organized according to employee growth and development needs or other special needs, including language, physical and mental health, and stress relief courses.



Career-Oriented and Diversified Development Training Plan

At the end of 2023, IGS collaborated with external consultants to introduce career fields and functional categories. Based on this classification, the Company developed our annual training plan, offering both physical and online courses tailored to different professional competencies. In 2024, the employee performance evaluation completion rate reached 100%.In the future, the Company will consider combining personal performance evaluation results with career development needs and including the results in training plans. This will help us provide more targeted training and development opportunities based on employees' specific needs and career goals.

- Statistics of the IGS's Expenses on Continuing Education and Training of Employees in 2024 Are Shown Below:

Employee Training					
Internal training hours	Physical/online	Gender	Supervisor	Non-supervisor	Total
	Physical	Female	179	1,121	1,300
		Male	939	3,087	4,026
	Total hours		1,118	4,208	5,326
	Online	Female	256	2,918	3,174
		Male	1,246	5,733	6,979
	Total hours		1,502	8,651	10,153
External training hours	Physical/online	Gender	Supervisor	Non-supervisor	Total
	Physical	Female	53	172	225
		Male	253	774	1,027
	Total hours		306	946	1,252
Total training hours	16,731 hours				
Average training hours (hours/number of people)	15.03				
Investments in training	NT$1.9 million				

- Training and Development Curriculum for IGS Employees in 2024

New Employee Education and Training	3 Times
Online learning management platform (irregular courses)	98 sessions
Occupational safety and health courses	5 sessions
Health education courses (For example: nutritionist course)	5 times

Note: Number of official employee in IGS in 2024 was 1,113 people.

- Table of continuing employee education and training expenses

Education and Training	Internal Training	External Training
Number of trainees	1,432 people	73 people
Expenses	NT$1,167,300	NT$731,391
Course name (organizer)	Short-form video brand building courses	Game Developers Conference
	Innovative image creation	Dale Carnegie
	ChinaJoy sharing	Power of change
	Creative brainstorming for game products	Taipei Game Developers Forum
	Art style research methods and case sharing	ChinaJoy overseas conference
	Cambodian language courses	Training for accounting managers

Employee Incompetence Handling Process and Improvement Plan

Discussion and evaluation	Improvement plan	Evaluation results
Supervisors communicate properly with employees to reach consensus and propose items for improvement.	Fill out the evaluation notice and clearly record the improvement items, improvement plans, and schedule (1 to 3 months).	After the improvement plan expires, objectively evaluate employee performance to decide whether to transfer or resign.

8.3 Personnel Communication

Human Rights Policy

IGS strictly abides by local regulations, references the ten principles of the UN Global Compact, and complies with the government's labor laws and regulations, eliminating all actions that violate human rights and continuing to improve the work environment and benefits for employees. The policy is also published on the Company's official website: https://www.igs.com.tw/investors/governance/34/

- Prohibition of child labor: Pursuant to the Employee Selection and Management Regulations, all employees are adults ages 18 and above, in order to ensure compliance with CSR and ethics.
- Elimination of discrimination and ensuring equal employment opportunity: Eliminate unfair treatment due to discrimination against age, gender, mental and physical disabilities, race, nationality, religion, marital status, horoscope, blood type, children, political background, or other identifies or status.
- Prohibition of forced labor: Forcing employees to perform labor and related compulsory measures, including physical or psychological abuse or coercion, threats or other forms of verbal abuse, and other illegal forms of compulsory labor, are prohibited.
- Help employees maintain physical and mental health and achieve work-life balance: The Company regularly organizes year-end parties, family day, and other events to help employees find balance and become more committed to the Company. The Company also has a fitness room, basketball court, KTV, library, and a number of entertainment facilities for employees to use after work. The Company has a variety of clubs (e.g., badminton club, basketball club, yoga club, board games club, etc.) and provides subsidies to help the clubs operate smoothly. The Company encourages employees to participate in club activities, and hopes that they will build relationships with each other through the activities.
- Provision of a safe and healthy work environment: The Company provides free medical check-ups once every two years, and divides employees into groups for follow-up management based on the results to prevent potential health risks.

Labor-Management Relations

In order to establish better employer-employee relations, we built a harmonious and equal communication platform. We regularly hold labor-management meetings. 100% of employee representatives are non-managerial employees. The Company has good labor-management relations and has not had any disputes that required labor-management negotiations in 2024.

Employee Welfare Committee	12 events
Labor-Management Meeting	4 events
Occupational Safety and Health Committee Meetings	4 events
Employee Conference	1 event

Employee Suggestion Box

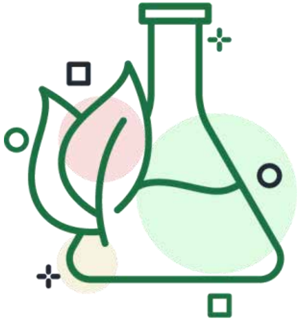
An employee suggestion box was added to the Company's intranet(admservice@igs.com.tw), so that work-related content or reported matters can be communicated.

2024
Employee Suggestion Box
14 posts

Illegal Infringement Whistleblowing Channel

IGS is committed to providing a friendly and safe working environment. We actively protect all personnel against the threat of sexual harassment and have stipulated "Sexual Harassment Prevention Measures" in the whistleblowing system. A whistleblowing channel is established on the Company's intranet to help violated parties file complaints or proceed with subsequent relevant legal proceedings. No complaints related to illegal infringements were received in 2024. For the whistleblowing channels, please see 3.3 Ethical Corporate Management.

2024 Illegal infringements	0 cases
2024 Labor disputes	0 cases



8.4 Compensation and Benefits

In addition to providing competitive salaries, IGS links the Company's overall strategic goals through the performance management system. At the end of the year, the managers score performance according to the attainment of various performance goals and by referencing the multi-faceted feedback from other managers. The Company rewards, trains, and offers various career development opportunities to employees based on their performance. We actively promote talents with outstanding performance and potential through an open and transparent promotion system, while providing salaries and remunerations that correspond to more responsibilities. We aim to drive positive developments for the entire organization.

The Company has established a reasonable remuneration policy. Related welfare measures can be found in the Labor/Management Relations section of the Corporate Governance page on the Company's official website. In cases where employees commit serious violations of regulations, the matters will be reported to the Board of Directors and handled in accordance with the internal regulations on employee rewards and punishments.

Compensation System

The overall salaries of IGS include fixed salary and variable salary. The fixed salary includes 12 months of monthly salary and fixed allowances. Variable salary includes generous employee bonuses and the reward system. Employee bonus distribution is assessed based on individual performance against annual work objectives and the achievement rate of revenue targets, enabling employees to share in the Company's results. The 12 months of monthly salary is based on the past experience of, capabilities of, and the value of the position applied for by the employee. Furthermore, salaries are adjusted based on domestic and international economic trends, the salary level of the market, and personal performance. In 2024, on average, IGS adjusted salaries by 2% to 4%.

- **Salaries of non-managerial employees among the highest in TPEx with the same industry**

  In 2024, the average salary per non-managerial full-time employee of IGS was NT$3.56 million, representing an increase of 26.95% compared to 2023.The median salary was NT$2.58 million, representing a growth of 18.8% compared to 2023. From 2019 to 2024, for six consecutive years, IGS's salaries for non-managerial employees have been the highest in the TPEx-listed cultural and creative industry, underscoring the proactive positioning of the Company's overall remuneration policy.

Salaries of Full-Time Non-Managerial Employees	2023	2024	Annual Increase (%)
Number of people	1,062	1,115	4.99%
Average salary (NT$ thousand)	2,805	3,561	26.95%
Median salary (NT$ thousand)	2,176	2,585	18.80%

Note: The table includes the number of non-managerial full-time employees, not the number of all employees.

Employee Welfare Benefit Plans

In the IGS family, we have established the Employee Welfare Committee to care for our employees and provide diverse welfare options. In addition to providing labor and health insurance to employees in accordance with the law, IGS also offers group insurance as well as various subsidies for marriage, funerals, childbirth, department dinners, and employee travel. For related welfare measures, please refer to the Labor/Management Relations section of the Corporate Governance page on the IGS website. In addition to seven days of paid maternity check-up leave for female employees for each pregnancy, male employees are also provided with seven days of paid paternity leave. Employees who satisfy the regulations of the Act of Gender Equality in Employment can apply for parental leave before each child reaches three years old for up to two years. In 2024, a total of five employees applied for parental leave. Three of them have already returned to work, while the remaining two are expected to resume work in 2025.

Parental Leave	Male	Female
Employees eligible for parental leave in 2024	786	354
Employees who applied for parental leave in 2024	2	3
Employees scheduled to return from parental leave in 2024 (A)	2	3
Employees scheduled to return and actually returned in 2024 (B)	1	2
Employees who returned from parental leave in 2023 (C)	1	3
Employees who returned from parental leave in 2023 and remained employed for at least one year as of 2024 (D)	1	3
Return-to-work rate after parental leave % (B/A)	50%	67%
Retention rate after parental leave % (D/C)	100%	100%

Peace of Mind Benefits - Employee Retirement Care

IGS has established the Labor Pension Preparatory Fund Supervision Commission and the Employee Retirement Plan. All official current employees of the Company are eligible for participation. Under the Labor Pension Act (the new system), the Company has made monthly contribution equal to 6% of each employee's monthly salary to an individual labor pension account managed by the Bureau of Labor Insurance. For employee who subject to the Labor Standards Act (the old system), IGS provides two units for each year of service within fifteen years (inclusive) and one unit for every year after fifteen years. The numbers of units are capped at 45. The Company contributes an amount equal to 2% of salaries paid each month to employee's pension funds according to the "Labor Standards Act." Currently, the net defined benefit liability amounts to NT$57,536 thousand. The Supervisory Committee of Workers' Pension Preparation Fund deposits the funds into a Bank of Taiwan account in the name of the Committee.

Care Benefits - Employee Commendation System

Senior employee awards: Commends and rewards senior employees who have served IGS for 10, 20, or 30 years to thank the employees for growing with IGS and highlight their exceptional service.

Considerate Benefits - Employee Leisure Activities

- A leisurely life is an important focus of the Company. We help employees maintain their physical and mental health, as well as their work-life balance. We regularly organize year-end parties, family days, and other events to improve employee physical and mental health and company unity.
- Set up a gym, yoga classroom, basketball court, table tennis room, KTV room, library, and recreational facilities for employees to use after work.
- We support employees to participate in various club activities (such as the badminton club, basketball club, yoga, and board games club).Through the support of the Company and the power of teams, we give employees more opportunities to cultivate a healthy body and mind. We also provide subsidies to ensure the smooth operation of clubs, so that they can cultivate closer ties between colleagues.
- Each year, IGS arranges nine days of travel leave on the annual calendar. Subsidies based on employee position are provided so that employees can enjoy their vacations with friends and family.
- Recently, IGS managers have encouraged employees to join hiking events, the Crufu Run, marathons, triathlons, ultra-ironman events, and even the Yushan summiting challenge, helping employees develop the habit of exercise and sports.


START
CRUFU RUN
CRUFU RUN
START

8.5 Occupational Health and Safety

Safe Workplace

IGS established the Occupational Safety and Health Office to conduct safety and health management according to the ISO 45001 Occupational Health and Safety Management System process. The Office performs risk assessments on all potential hazards in the workplace and regularly organizes related courses and asks department representatives and employees to join the hazard identification operations. Classified management based on risk levels is conducted according to the assessment results. We continue to monitor and improve related measures to reduce risk. The Company attaches great importance on communication with employees. Employee representatives stipulate the Occupational Safety and Health Work Rules and convene the Occupational Safety and Health Committee every quarter to review the safety and health related issues and legal requirements together. Additionally, an incident reporting hotline has been established so that all employees can report various situations in a timely manner and receive improvement responses.

In the event of an occupational accident or major abnormal incident that poses an immediate threat to employee safety and health, employees may exercise the right of withdrawal under the Occupational Safety and Health Act without concern of being subject to any disciplinary action or adverse treatment. The Company will immediately initiate the incident investigation process in accordance with its environmental, safety, and health procedures. An investigation team will be formed to conduct on-site inspections, collect evidence, and interview personnel in order to analyze the root causes of the incident and develop concrete corrective measures. These actions aim to prevent recurrence of similar incidents and ensure continuous improvement in workplace safety and health.

Irregular labor inspections conducted by the government in 2024	1 time
Occupational safety and health evaluation visits conducted by the government in 2024	0 times

To protect employees from occupational disasters, IGS has planned a series of occupational safety and health courses. Firstly, labor safety and health training is provided to new employees. Environmental testing is also conducted every January for hazardous locations specified by law to comply with the Occupational Safety and Health Act and protect labor safety and health. The high-quality office space provided by IGS is managed by measures that comply with or exceed the law in terms of air quality and other safety aspects. In addition, the health examinations that workers should undergo are carried out in accordance with the Occupational Safety and Health Act and other relevant laws and regulations to maintain labor safety.

- **There were no major occupational disasters in IGS in 2024. All occupational disasters were traffic accidents during the commutes of employees.**

Occupational Injury Statistics	2024	2023	2022
Absence rate (Male)	0.001%	0.01%	0.029%
Absence rate (Female)	0.022%	0.09%	0.005%
Total working hours	2,165,832	2,095,456	2,046,576
Number of occupational injuries (recordable)	0	0	1
Occupational injury rate	0	0	0.48
Serious occupational injuries	0	0	0
Lost workdays (days)	0	0	63
Types of occupational injuries (e.g., fractures, cuts, contusions, etc.)	No occupational injuries occurred	No occupational injuries occurred	Fractures, contusions
Work Injury Rate (IR)	0	0	0.09
Occupational disease rate	0	0	0
Lost Day Rate (LDR)	0	0	6.15
Number of fatalities	0	0	0
Fatality rate	0	0	0
Frequency of disabling injuries (FR)	0	0	0.48
Disabling Injury Severity Rate (SR)	0	0	30
Fatal and Serious Injury (FSI)	0	0	0.12

Note 1: The recordable occupational injury rate is calculated as: (Number of occupational injuries / Total working hours) × 1,000,000 hours.
Note 2: A serious occupational injury is defined as an injury resulting in death, or an injury that prevents or significantly hinders the worker from returning to their pre-injury health status within six months.
Note 3: Injury Rate (IR) = (Number of occupational injuries / Total working hours) × 200,000.
Note 4: Lost Day Rate (LDR) = (Lost workdays / Total working hours) × 200,000.
Note 5: Frequency Rate (FR), per million person-hours of exposure = (Number of disabling injuries × 1,000,000) / Total person-hours of exposure.
Note 6: Severity Rate (SR), per million person-hours of exposure = (Total lost days × 1,000,000) / Total person-hours of exposure.
Note 7: As the number of non-employees is not fixed, such figures are not disclosed.

- **Safety and Health Education and Training**

	2024	2023	2022
Number of participants in new employee occupational safety and health training	118	119	135
Number of new and recurring trainees for occupational safety and health personnel certificates	13	6	3
Number of participants in emergency fire response training	87	93	57

Note: Employees who join at the end of the year will attend training at the beginning of the following year due to course scheduling.

Firefighting and First Aid Training and Drills

- Fire and emergency evacuation drills are conducted twice a year. In addition, online disaster prevention training is provided to help employees understand how to respond when emergencies occur.

Comprehensive Security System

- IGS has established a real-time employee attendance upload system. The internal attendance list is regularly and automatically updated and uploaded to the NAS, so that during emergency evacuations, a list of all employees present can be immediately accessed.
- 24-hour on-site security, electronic security, video surveillance systems, and access control systems have been installed to provide a safe working environment through the use of employee IDs and access card management.

Regular Equipment and Environment Testing

- In terms of equipment safety, the Company building conducts fire equipment safety inspections and public safety inspections once a year in accordance with regulations. The Procurement and Manufacturing Department and laboratory equipment are self-inspected regularly every month and spot checks are conducted every day to ensure equipment usage safety.
- Environment testing in terms of illumination and carbon dioxide are conducted twice a year to maintain the air quality, safety, and comfortability of the working environment.

Healthy Workplace

IGS attaches great importance to the health of our employees. The Company provides a safe, sanitary, and healthy working environment. In addition to regular health check-ups in every two years, there are also full-time nurses who provide timely assistance and health advice. We care for the health of our employees through various health promotion activities. Additionally, to safeguard employee health and drinking water safety, the Company conducts carbon dioxide concentration tests in office areas every six months and routine inspections of drinking water every quarter. Filter replacements are carried out according to regulations.

In order to create a more secure workplace for employees, the Company has obtained healthy workplace promotion certification. We have established an infirmary and a lactation room. The Company also conducts regular employee health check-ups and an on-site doctor is available on a monthly basis. Additionally, we organize blood donation drives, administer flu vaccines, offer cancer screenings, hold periodic health education seminars, and implement programs for physical and mental health protection. These measures are aimed at preventing occupational diseases, providing employees with indicators to understand their own health, assessing areas with higher abnormality rates in health check-up results, designing annual improvement plans, offering appropriate health education, and providing ongoing support and care to promote the physical and mental well-being of our employees.

Health Promotion Management

The Company provides regular medical check-ups every two years with a relatively high participation rate. Employees are divided into specific groups, such as those with cardiovascular disease risk, for follow-up management based on the results to prevent potential health risks. To further mitigate potential health risks, the Company's factory nurses conduct tiered follow-up management for employees at risk of metabolic syndrome according to health checkup results. In addition to monthly tracking of employees' blood pressure, quarterly follow-ups are conducted for employees with hyperglycemia, and regular consultations with factory doctors are arranged to monitor employees' medication use.

Year	Health Checkup Participation Number	Health Checkup Participation Rate	Number of People Consulting Factory Doctor
2024	1,062	96.5%	333
2023	-	-	404
2022	1,021	96%	255

Note 1: Regular health check is organized once every two years, so it was not held in 2023.
Note 2: The number of participants in health checkups is calculated based on the number of employees in service during the month.

- Implementation of high blood pressure abnormality monitoring plan, with results as follows:

Year	Average Number of People Doing Blood Pressure Test per Month	Number of People With Blood Pressure Exceeding 140/90mmhg Every Month	Abnormalities Percentage
2024	88	11	12%
2023	96	17	18%
2022	89	14	16%

Health Education Courses

- Hire professional teachers to provide courses related to the body, mind, soul, and healthy diets.




Thoughtful Facilities

- The Company has established a gym, yoga and aerobics classroom, basketball court, table tennis room, billiards room, KTV room, library, outdoor rest area, and various recreational facilities for employees to use during their free time. Hire a personal trainer for the gym to instruct IGS employees in the correct use of gym equipment. Furthermore, periodically replace old equipment and purchase new equipment for employees to use.
- Infirmary: Equipped with professional medical equipment and operated by professional medical personnel to provide on-site doctor consultation services.
- Nursing room: Provide a friendly and considerate lactation space for female employees.

Year	Number of People who Applied to Use the Breastfeeding Room
2024	6
2023	5
2022	6

- Employee cafeteria: High-quality catering companies that comply with food safety are hired to provide employees with safe and healthy lunches and dinners at affordable prices. Employee satisfaction surveys are conducted once a year. The results show that employees are generally satisfied and adjustments are made according to the employee responses. All leafy vegetables in the meals are sourced locally in Taiwan, and 90% of the meats are also locally produced. Direct sourcing from farms ensures that employees enjoy the freshest food possible.
- Coffee shop: Provides breakfast and afternoon tea for employees to replenish their energy at any time.
- Vending machines: Coffee vending machines have been installed to complement the existing food vending machines, offering employees a more diverse range of dietary options.

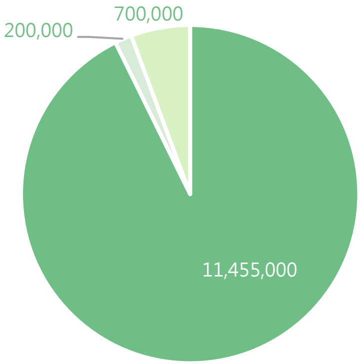
9. Society

9.1 IGS Social Welfare Foundation

The Company's chairman founded "New Taipei City IGS Social Welfare Foundation" in August 2012 with donations from all directors and the Company. The foundation was established with the purpose to "take from society, give back to society" and "dedicate efforts to charity and care for people," participating in charity events to economically support people in need. The Foundation reports its executive budget and results to the Board of Directors twice a year to ensure that every bit of love is given to society.

After more than 30 years of hard work and development in Taiwan, IGS gives back to Taiwan with the spirit of giving back to our home. We have invested our efforts in educational care and giving back to society, doing our part of this land.

Foundation Welfare Expenditure in 2024



- Welfare expenditure for teenagers
- Emergency assistance expenditure
- Other social welfare related expenditures

The Foundation was awarded the New Taipei City Social Welfare Foundation Evaluation - Excellence Award.

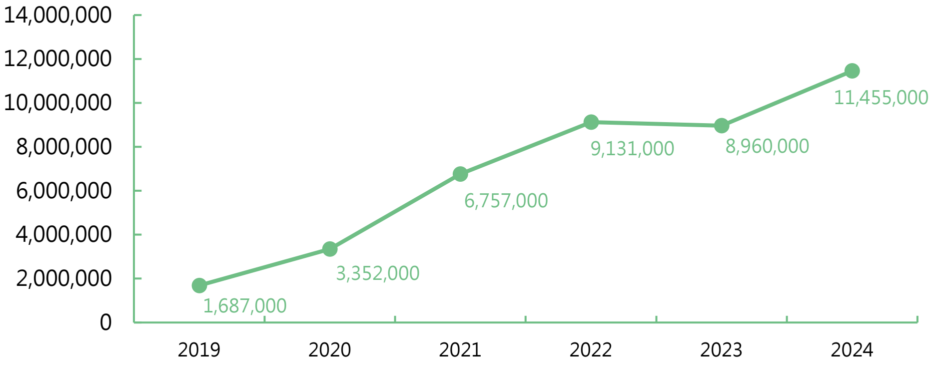
The Foundation responded to the "New Taipei City Good Day Platform" and passionately helped the disadvantaged, receiving the recognition of the New Taipei City Government.

Educational Care

IGS has long been invested in educational care. Each year, we regularly provide scholarships to outstanding students in schools and actively support various education programs to encourage students to work harder.

- We donated the Scholarship for Outstanding Disadvantaged Students to public high schools, junior high schools, and elementary schools in New Taipei City, as well as to National Taiwan University of Science and Technology. The number of participating schools and beneficiaries has increased year by year. Through this program, we aim to encourage students to pursue their studies diligently and create opportunities to transform their lives. In 2024, a total of 2,291 eligible students from 76 schools applied for the scholarship, and NT$11,455,000 was distributed.

Scholarship for Outstanding Disadvantaged Student



Year	Number of Schools	Number of Students	Amount
2019	15	331	1,687,000
2020	20	618	3,352,000
2021	39	1,299	6,757,000
2022	45	1,778	9,131,000
2023	45	1,792	8,960,000
2024	76	2,291	11,455,000

Social Contribution

We uphold the spirit of giving back what we took from society. We actively invest in community welfare events and participate in local public affairs. We aim to do our part for society as we pursue corporate growth.

- In 2024, we donated NT$200,000 to the "New Taipei City Good Day Platform" for after-school community care.
- In 2024, we sponsored NT$200,000 to the NTUST's Graduate Institute of Management Class 101 "101 Charity" project to help disadvantaged students receive timely assistance and study with peace of mind.

We received numerous thank you cards from the students.

The heads of the beneficiary schools came to express their gratitude to the IGS Foundation for its long-term support to the students.

In 2024, we donated NT$200,000 to the "Wugong Rotary Club" teenage role model scholarship program, supporting the Club in encouraging disadvantaged students.

We sponsored NTUST's Volunteer Club to organize the "Summer Diversified Education and Growth Camp" at Daoxiang Elementary School in Hualien.


感謝狀
Appreciation

鈊象電子股份有限公司

於民國 113 年「第十屆出口盃多元族群棒球賽」，熱心贊助本協會推廣身心障礙棒球運動，讓身心障礙的朋友們能夠走出戶外享受運動的樂趣。

特頒此狀，以表謝忱

社團法人中華民國身障棒壘球協會
理事長 潘瑋杰 敬贈

We sponsored the "Chu-Kou Cup Baseball and Softball Games for People with Disabilities and Diverse Groups," organized by the "Chinese Taipei Baseball and Softball Association for the Disabled," by providing eco-friendly shopping bags and other supplies. The event encourages participation in baseball by women, the hearing-impaired, persons with disabilities, the elderly, and the visually impaired, while advocating for an inclusive sports environment where everyone is treated equally and encouraged to engage in outdoor activities.


國立臺灣科技大學

感謝狀

財團法人新北市私立
鈊象電子社會福利慈善事業基金會

熱心捐贈本校籃球隊，鼓勵學生兼顧運動與學業，追求卓越表現，支持本校體育發展。特贈此狀，以申謝忱。

校長 顏家鈺

中華民國 113 年 01 月 23 日

We also sponsored NTUST's basketball team to support the development of student sports.

9.2 Community Involvement

Support for Domestic Cultural Industries

IGS upholds the corporate spirit of giving back to society by participating in public welfare initiatives and promoting the arts, contributing to the development of Taiwan's cultural industries while fulfilling its corporate social responsibility.

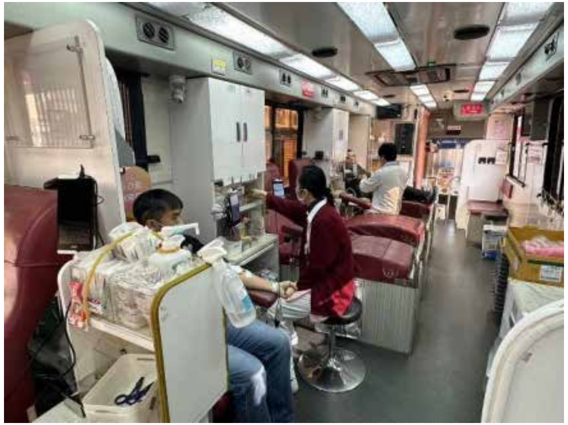
We believe that cultural literacy and vision are among the driving forces of national development. Therefore, in addition to inviting performing groups to present stage plays at the Company and allowing employees to experience the beauty of the arts, IGS also allocates resources to support arts and cultural groups, aiming to foster a more vibrant cultural and creative industry, enhance cultural strength, and build national soft power.

Cloud Gate Dance Theatre, Taiwan's first professional dance company and the first contemporary dance group in the Chinese-speaking world, has long been dedicated to promoting dance performance. In 2024, the Company contributed NT$2 million to support the production of Cloud Gate's 2025 new work ALL EARS, as part of our commitment to arts promotion.

In addition, IGS sponsored NT$1 million to Ming Hwa Yuan Arts & Cultural Group for the debut of its 2025 new production. Through this initiative, the Company hopes to introduce Taiwanese opera to a broader audience, inspire younger generations to appreciate traditional performing arts, and help preserve this valuable cultural heritage.

Health Care

In 2024, all employees participated in the "Donate a Bag of Blood to Save a Life" event twice. 151 people donated 232 bags of blood.



9.3 Environmental Safety in Community

IGS was established in the New Taipei Industrial Park over thirty years ago and has deep-rooted connections in the local community. Consequently, we actively participate in various developments within the industrial park, promoting convenient transportation and improving the quality of life. This not only allows our employees to live and work nearby but also attracts talents from other regions who are willing to seek employment opportunities here.

新北產業園區綠美化管理計畫書內容

申請單位	單位	鈊象電子股份有限公司				
	負責人	李柯桂	電話	02-22995048	傳真	
	聯絡人	[illegible]	分機	1212	行動電話	
	地址	新北市五股區五工路 130 號				
認養範圍	名稱	認養綠帶				
	標的	☐公園 ■綠地 ☐廣場 ☐其他				
	位置	新北市五股區五工路 130 號前		面積	131m²	
認養期限	自中華民國 111 年 09 月 01 日 至 112 年 08 月 31 日，合計 1 年。					
認養標的現況圖						

認養區域管理維護計畫

一、綠美化之維護與管理（至少撰寫以下頻率：澆花、除草、施肥、除蟲、環境維護清潔等）

本公司將進行日常維護工作

1. 澆水-每週 2-3 次
2. 枯黃部分清掃及整理-每週 1-2 次

- The environment has a significant impact on the physical and mental well-being of individuals in the vicinity. Recognizing that the New Taipei Industrial Park is a well-established industrial area, IGS has cooperated with the New Taipei Industrial Park Development Center in sponsoring roadside trees and roadway beautification. This effort not only enhances the image of the industrial park but also fosters a sense of community and neighborliness among its residents.

- Due to the high volume of traffic in the industrial park, in addition to assigning additional security personnel during regular commuting hours to assist with traffic control and employee-vehicle separation, we have also created internal promotional posters to remind our employees to be more attentive to road safety.

9.4 Industry-Academia Cooperation

IGS actively cultivates gaming industry talent. We have long been working closely with the industry and academia to improve the competitiveness of the industry. Industry-academia cooperation can enhance the Company's R&D capabilities and help the Company grow more stably, as well as bring academia and industry closer together. This can help students better understand the industry while still in school, combining the research powers of universities with the industry's resources and experiences to create growth. IGS provides scholarships to outstanding students to encourage the cultivation of more professional talent.

In response to the government's announcement of the "National Key Fields Industry-Academia Collaboration and Talent Cultivation Innovation Act", aimed at addressing manpower needs in key national industries, IGS actively supports the policy to nurture technological talent. Starting in 2023, the Company has committed to funding Taiwan Tech for 12 consecutive years to help establish the "National Taiwan University of Science and Technology Industry-Academia Innovation College". We aim to work alongside the government to cultivate talent.

Industry-academia collaboration schools:

- National Taiwan University of Science and Technology
- National Taipei University of Technology
- Taipei National University of the Arts
- China University of Technology

The industry-academia cooperation between IGS and NTUST has been very successful for many years. Professors lead students to conduct research and regularly report the results to the Company.

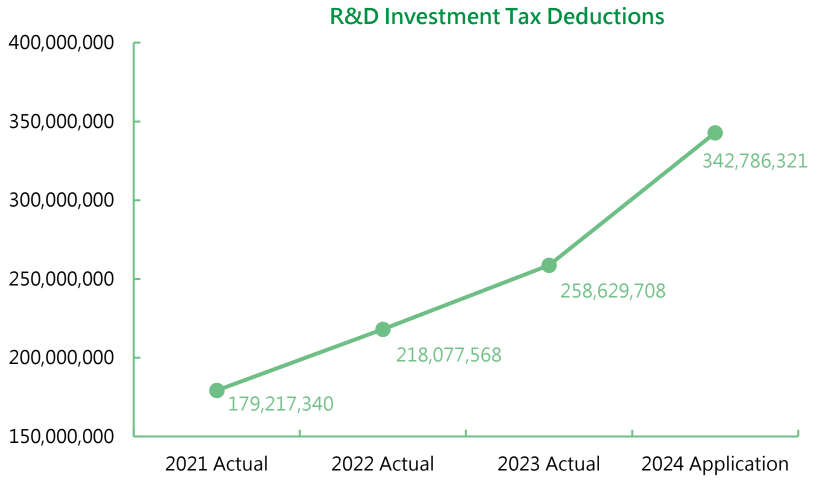
A Promoter of Industry-Academia Collaboration and Innovative R&D

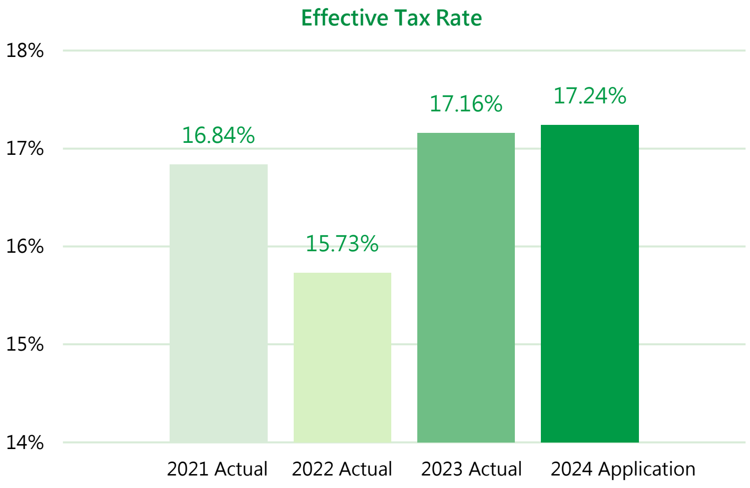
In this era of rapidly advancing technology, the gaming industry plays an increasingly important role as a major driver of digital entertainment. IGS has become a leader among game development companies, renowned for our continuous innovation in game software development. However, IGS is not just a company that pursues commercial success. We actively participate in industry-academia collaboration. The Company aims to integrate our extensive R&D experience with academic resources to provide practical application platforms for academia, thereby amplifying our social impact.

In addition to collaboration with academia, IGS is also actively involved in the government's industrial innovation regulations. Every year, IGS proposes innovative R&D plans to apply for investment deductions. These plans not only contribute to the Company's technology R&D and product innovation, but also bring actual tax benefits to the Company.

Through R&D investment deductions, IGS has effectively reduced its tax burden and maintained the effective tax rate below 20%, which not only improves the Company's competitiveness but also contributes to social and economic development.

IGS is not only committed to innovative research and development, but also attaches great importance to industry-academia collaboration and social responsibility. We believe that in the future, IGS will continue to uphold this ideal, continue to innovate and make progress, and strive relentlessly for the development of the industry and the progress of society.





Appendix 1 GRI Content Index

Statement of use	IGS has reported the information cited in this GRI content index for the period January 1 to December 31, 2024, with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	No applicable GRI Sector Standard(s)

GRI 2: General Disclosures 2021				
Disclosure	Disclosure Requirement	Disclosure Section or Description	Omission	Page Number(s)
The organization and its reporting practices				
2-1	Organizational details	1.1 Business Philosophy		07
2-2	Entities included in the organization's sustainability reporting	Report Overview		01
2-3	Reporting period, frequency and contact point	Report Overview		01
2-4	Restatements of information	The 2022 greenhouse gas inventory data was revised in 2023 due to formatting errors in Scope 1 and Scope 2 emissions.		
2-5	External assurance	Report Overview		01
Activities and workers				
2-6	Activities, value chain and other business relationships	1.1 Business Philosophy		07
2-7	Employees	8.1 Human Resources		81
2-8	Workers who are not employees		The Company's non-employee workers are security staff and catering personnel, all of whom are outsourced contractors. Their staffing is assigned by the contractors and is not fixed; therefore, this disclosure is omitted.	

GRI 2: General Disclosures 2021				
Disclosure	Disclosure Requirement	Disclosure Section or Description	Omission	Page Number(s)
Governance				
2-9	Governance structure and composition	3.1.1 Governance Structure and Operating Mechanisms		24
2-10	Nomination and selection of the highest governance body	3.1.1 Governance Structure and Operating Mechanisms		24
2-11	Chair of the highest governance body	3.1.1 Governance Structure and Operating Mechanisms		24
2-12	Role of the highest governance body in overseeing the management of impacts	1.2 Sustainable Development Vision and Strategy		12
2-13	Delegation of responsibility for managing impacts	1.2 Sustainable Development Vision and Strategy		12
2-14	Role of the highest governance body in sustainability reporting	1.2 Sustainable Development Vision and Strategy		12
2-15	Conflicts of interest	3.3 Ethical Corporate Management		36
2-16	Communication of critical concerns	1.2 Sustainable Development Vision and Strategy		12
2-17	Collective knowledge of the highest governance body	3.1.1 Governance Structure and Operating Mechanisms		24
2-18	Evaluation of the performance of the highest governance body	3.1.1 Governance Structure and Operating Mechanisms ESG-related management performance has not been included in the Board of Directors performance evaluation items.		24

GRI 2: General Disclosures 2021				
Disclosure	Disclosure Requirement	Disclosure Section or Description	Omission	Page Number(s)
Governance				
2-19	Remuneration policies	3.1.1 Governance Structure and Operating Mechanisms 3.1.4 Remuneration Committee 8.4 Compensation and Benefits Note: The Company provides employee referral bonuses, but does not offer signing or recruitment bonuses, severance payments, or clawback mechanisms.		24 31 89
2-20	Process to determine remuneration	3.1.4 Remuneration Committee 8.4 Compensation and Benefits		31
2-21	Annual total compensation ratio	Omission	Trade secrets of the Company	
Strategy, Policies and Practices				
2-22	Statement on sustainable development strategy	Message from the Chairman 1.2 Sustainable Development Vision and Strategy		04 12
2-23	Policy commitments	1.2 Sustainable Development Vision and Strategy 7.2.1 Main Supplier Management Policy 8.3 Personnel Communication		12 75 87
2-24	Embedding policy commitments	1.2 Sustainable Development Vision and Strategy 8.3 Personnel Communication		12 87
2-25	Processes to remediate negative impacts	2.3 Results of Material Issues Analysis		19

GRI 2: General Disclosures 2021				
Disclosure	Disclosure Requirement	Disclosure Section or Description	Omission	Page Number(s)
Strategy, Policies and Practices				
2-26	Mechanisms for seeking advice and raising concerns	2.3 Results of Material Issue Analysis 3.3 Ethical Corporate Management		19 36
2-27	Compliance with laws and regulations	3.4 Regulatory Compliance		38
2-28	Membership associations	3.8 External Organization Participation		45
Stakeholder Engagement				
2-29	Approach to stakeholder engagement	2.2 Stakeholder Communication and Engagement		16
2-30	Collective bargaining agreements	IGS has not established a labor union; therefore, no collective bargaining agreements have been signed with employees.		
GRI 3: Material Topics 2021				
3-1	Guidance to determine material topics	2.1 Identification of Stakeholders and Material Issues 2.2 Stakeholder Communication and Engagement		15 16
3-2	List of material topics			
3-3	Management of material topics			

GRI 200: Economic Series				
Disclosure	Disclosure Requirement	Disclosure Section or Description	Omission	Page Number(s)
GRI 201: Economic Performance 2016				
201-1	Direct economic value generated and distributed	3.2 Sustainable Governance		32
201-2	Financial implications and other risks and opportunities due to climate change	4.1 Climate Change Risks and Response Strategies		47
201-3	Defined benefit plan obligations and other retirement plans	8.4 Compensation and Benefits		89
201-4	Financial assistance received from government	9.4 Industry-Academia Cooperation		108
GRI 202: Market Presence 2016				
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Omission	We did not compile local minimum wage information.	
202-2	Proportion of senior management hired from the local community	The Company's principal operational base is in Taiwan. Senior executives are defined as managers at the division level and above. All (100%) of the Company's senior executives are residents of Taiwan.		
GRI 203: Indirect Economic Impacts 2016				
203-1	Infrastructure investments and services supported	9.2 Community Involvement		105
203-2	Significant indirect economic impacts	Omission	There is currently no relevant statistical data.	
GRI 204: Procurement Practices 2016				
204-1	Proportion of spending on local suppliers	7.1 Sustainable Procurement		73

GRI 200: Economic Series				
Disclosure	Disclosure Requirement	Disclosure Section or Description	Omission	Page Number(s)
GRI 205: Anti-corruption 2016				
205-1	Operations assessed for risks related to corruption	3.3 Ethical Corporate Management		36
205-2	Communication and training about anti-corruption policies and procedures	3.3 Ethical Corporate Management		36
205-3	Confirmed incidents of corruption and actions taken	3.3 Ethical Corporate Management		36
GRI 206: Anti-competitive Behavior 2016				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	3.4 Regulatory Compliance		38
GRI 207: Tax 2019				
207-1	Approach to tax	3.6.1 Tax Approach and Policy		41
207-2	Tax governance, control, and risk management	3.6.2 Tax governance, control, and risk management		41
207-3	Stakeholder engagement and management of concerns related to tax	3.6.3 Tax Issues and Stakeholder Communication		42

GRI 300: Environmental Series				
Disclosure	**Disclosure Requirement**	**Disclosure Section or Description**	**Omission**	**Page Number(s)**
GRI 301: Materials 2016				
301-1	Materials used by weight or volume	Omission	There is currently no relevant statistical data.	
301-2	Recycled input materials used			
301-3	Reclaimed products and their packaging materials			
GRI 302: Energy 2016				
302-1	Energy consumption within the organization	4.2.1 Energy Management IGS is based in a general office building, so we only consume general electricity. Our power consumption was 3,406,400 kWh. We did not sell electricity or use energy consumption outside of the organization. Energy intensity of 2,988.0702 kWh/person.		52
302-2	Energy consumption outside of the organization			
302-3	Energy intensity			
302-4	Reduction of energy consumption	4.2.3 Greenhouse Gas Emissions Management		54
302-5	Reductions in energy requirements of products and services	4.1 Climate Change Risks and Response Strategies		47
GRI 303: Water and Effluents 2018				
303-1	Interactions with water as a shared resource	IGS is a general office space. All water withdrawal and drainage comply with local government regulations.		
303-2	Management of water discharge-related impacts			
303-3	Water withdrawal	4.2.2 Water Resource Management		53

GRI 300: Environmental Series				
Disclosure	Disclosure Requirement	Disclosure Section or Description	Omission	Page Number(s)
GRI 303: Water and Effluents 2018				
303-4	Water discharge	IGS is a general office environment. All wastewater is discharged in the sewage system designated by the municipal government.Therefore, the drainage and water consumption volumes were not calculated.		
303-5	Water consumption			
GRI 304: Biodiversity 2016				
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Omission	The Company is not located in a protected area.	
304-2	Significant impacts of activities, products and services on biodiversity			
304-3	Habitats protected or restored			
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations			
GRI 305: Emissions 2016				
305-1	Direct (Scope 1) GHG emissions	4.2.3 Greenhouse Gas Emissions Management		54
305-2	Energy indirect (Scope 2) GHG emissions	4.2.3 Greenhouse Gas Emissions Management		54
305-3	Other indirect (Scope 3) GHG emissions	Currently, only Scope 1 and Scope 2 have been inventoried.		

GRI 300: Environmental Series				
Disclosure	Disclosure Requirement	Disclosure Section or Description	Omission	Page Number(s)
GRI 305: Emissions 2016				
305-4	GHG emissions intensity	4.2.3 Greenhouse Gas Emissions Management		54
305-5	Reduction of GHG emissions	4.2.3 Greenhouse Gas Emissions Management		54
305-6	Emissions of ozone-depleting substances (ODS)	Not applicable	IGS does not have related processes.	
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Not applicable	IGS does not have related processes.	
GRI 306: Waste 2020				
306-1	Waste generation and significant waste-related impacts	4.2.4 Waste Management		55
306-2	Management of significant waste-related impacts	4.2.4 Waste Management		55
306-3	Waste generated	4.2.4 Waste Management		55
306-4	Waste diverted from disposal	4.2.4 Waste Management		55
306-5	Waste directed to disposal	4.2.4 Waste Management		55
GRI 308: Supplier Environmental Assessment 2016				
308-1	New suppliers that were screened using environmental criteria	7.2 Supplier Management		75

GRI 300: Environmental Series				
Disclosure	Disclosure Requirement	Disclosure Section or Description	Omission	Page Number(s)
GRI 308: Supplier Environmental Assessment 2016				
308-2	Negative environmental impacts in the supply chain and actions taken	7.1 Sustainable Procurement		73
GRI 400: Social series				
GRI 401: Employment 2016				
401-1	New employee hires and employee turnover	8.1 Human Resources		81
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	8.4 Compensation and Benefits		89
401-3	Parental leave	8.4 Compensation and Benefits		89
GRI 402: Labor/Management Relations 2016				
402-1	Minimum notice periods regarding operational changes	8.3 Personnel Communication If there is significant change in corporation, we will provide notice at lease no less than a month. IGS has not established a labor union; therefore, no collective bargaining agreements have been signed with employees.		87

GRI 400: Social series				
Disclosure	Disclosure Requirement	Disclosure Section or Description	Omission	Page Number(s)
GRI 403: Occupational Health and Safety 2018				
403-1	Occupational health and safety management system	8.5 Occupational Health and Safety		93
403-2	Hazard identification, risk assessment, and incident investigation	8.5 Occupational Health and Safety		93
403-3	Occupational health services	8.5 Occupational Health and Safety		93
403-4	Worker participation, consultation, and communication on occupational health and safety	8.5 Occupational Health and Safety		93
403-5	Worker training on occupational health and safety	8.5 Occupational Health and Safety		93
403-6	Promotion of worker health	8.5 Occupational Health and Safety		93
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	8.5 Occupational Health and Safety		93
403-8	Workers covered by an occupational health and safety management system	All IGS employees		
403-9	Work-related injuries	8.5 Occupational Health and Safety		93
403-10	Work-related ill health	8.5 Occupational Health and Safety		93
GRI 404: Training and Education 2016				
404-1	Average hours of training per year per employee	Omission	Currently, only the overall average hours are disclosed.	
404-2	Programs for upgrading employee skills and transition assistance programs	8.2 Talent Cultivation		84

GRI 400: Social series				
Disclosure	Disclosure Requirement	Disclosure Section or Description	Omission	Page Number(s)
GRI 404: Training and Education 2016				
404-3	Percentage of employees receiving regular performance and career development reviews	8.2 Talent Cultivation 8.4 Compensation and Benefits		84 89
GRI 405: Diversity and Equal Opportunity 2016				
405-1	Diversity of governance bodies and employees	3.1.1 Governance Structure and Operating Mechanisms 8.1 Human Resources		24 81
405-2	Ratio of basic salary and remuneration of women to men	Salary Ratio of Full-Time Non-Managerial Employees (Male : Female) - 1.3:1		
GRI 406: Non-discrimination 2016				
406-1	Incidents of discrimination and corrective actions taken	8.3 Personnel Communication No incident in 2024		87
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	IGS respects the right to freedom of association and collective bargaining. In Taiwan, where the headquarter is located, we holds labor-management meeting quarterly in accordance with the regulation.		
GRI 408: Child Labor 2016				
408-1	Operations and suppliers at significant risk for incidents of child labor	7.2 Supplier Management 8.3 Personnel Communication		75 87

GRI 400: Social series				
Disclosure	Disclosure Requirement	Disclosure Section or Description	Omission	Page Number(s)
GRI 409: Forced or Compulsory Labor 2016				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	No incidents of forced or compulsory labor at the Company's operations or among its suppliers.		
GRI 410: Security Practices 2016				
410-1	Security personnel trained in human rights policies or procedures	Security personnel did not receive relevant training.		
GRI 411: Rights Of Indigenous Peoples 2016				
411-1	Incidents of violations involving rights of indigenous peoples	No incident in 2024		
GRI 413: Local Communities 2016				
413-1	Operations with local community engagement, impact assessments, and development programs	9.1 IGS Social Welfare Foundation		101
413-2	Operations with significant actual and potential negative impacts on local communities	2.2 Stakeholder Communication and Engagement		16
GRI 414: Supplier Social Assessment 2016				
414-1	New suppliers that were screened using social criteria	7.2 Supplier Management		75
414-2	Negative social impacts in the supply chain and actions taken	7.2 Supplier Management		75

GRI 400: Social Series				
Disclosure	Disclosure Requirement	Disclosure Section Or Description	Omission	Page Number(s)
GRI 415: Public Policy 2016				
415-1	Political contributions	No political contributions		
GRI 416: Customer Health And Safety 2016				
416-1	Assessment of the health and safety impacts of product and service categories	The Company fully complies with the EU RoHS Directive and ensures adherence to relevant product safety regulations. In addition, control mechanisms have been established to promote moderate and responsible gaming consumption.		
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	No significant violation		
GRI 417: Marketing And Labeling 2016				
417-1	Requirements for product and service information and labeling	3.4 Regulatory Compliance		38
417-2	Incidents of non-compliance concerning product and service information and labeling	No significant violation		
417-3	Incidents of non-compliance concerning marketing communications	No significant violation		
GRI 418: Customer Privacy 2016				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.7 Information Security 6.2 Customer Service Handling and Customer Satisfaction		42 69

Appendix 2 Taipei Exchange Rules Governing The Preparation And Filing Of Sustainability Reports By TPEx Listed Companies

Content		Corresponding Section	Page Number(s)
Article 2	A TPEx listed company shall prepare and file a sustainability report in Chinese according to these Rules, and it is advisable that the report by passed by resolution of the board of directors.	Report Overview	1
Article 3	• A TPEx listed company shall each year prepare a sustainability report for the preceding year in accordance with the Global Reporting Initiative (GRI) General Standards, Sector Standards, and Topic Standards issued by the GRI. The company's report shall disclose its identified material topics and impacts on the economy, environment, and people (including human rights), its topic-specific disclosures for each material topic, and the reporting requirements for those disclosures, and can refer to the Sustainability Accounting Standards Board (SASB) Standards to disclose industry metrics information and an index of the report content corresponding to the SASB metrics. • The "sustainability report" under the preceding paragraph shall include an assessment of ESG (environmental, social and governance) related risks and shall set out relevant performance metrics for managing its identified material topics. • In the sustainability report, a TPEx listed company shall include a GRI content index, which specifies each of the GRI Standards to which the contents of the report correspond, and specify in the report whether the topic-specific disclosures have been assured or certified by a third party. • The topic-specific disclosures referred to in paragraph 1 shall be measured and reported using the standards prescribed by the competent authority for the relevant industry. If the competent authority for the relevant industry has not issued applicable standards, the company shall use the measurement method customarily used in practice.	Report Overview 3.2 Sustainable Governance 3.5 Risk Management	32 39
Article 4	• A TPEx listed company that is in any of the following circumstances shall enhance industry-specific disclosures of the sustainability metrics (Tables 1-1 to 1-3): 1. On the closing day of the most recent fiscal year, the company falls into the food industry, chemical industry, or financial industry prescribed in the Taipei Exchange Directions for Classifying and Adjusting the Industry Categories of TPEx Listed Companies. 2. The financial report for the most recent fiscal year submitted pursuant to Article 36 of the Securities and Exchange Act indicates that no less than 50 percent of the company's total operating revenue is derived from food and beverage. • A TPEx listed company specified in the preceding paragraph shall obtain an assurance report issued by a CPA, in accordance with the standards published by the Accounting Research and Development Foundation, ROC, on its industry-specific sustainability metrics disclosed based on Tables 1-1 to 1-3. • Companies with paid-in capital of NT$2 billion or more at the end date of the most recent fiscal year in the cement industry, plastics industry, iron and steel industry, oil, electricity and gas industry, semiconductor industry, computer and peripheral equipment industry, optoelectronics industry, communication network industry, electronic components industry, electronic access industry, and other electronics industries shall enhance industry-specific disclosure of the sustainability metrics (Tables 1-4 to 1-14). • If the company's stock has no par value or has a par value other than NT$10 per share, for the calculation of the paid-in capital of NT$2 billion at the end date of the most recent fiscal year under the preceding paragraph, a net worth of NT$4 billion shall be substituted.	Not applicable	

Content		Corresponding Section	Page Number(s)
Article 4-1	• A TPEx listed company shall dedicate a specific section of the report to the disclosure of climate-related information (Table 2). • The applicable timetables for the Scope 1 and Scope 2 greenhouse gas (GHG) inventories in the information under the preceding paragraph are as follows: 1. Those in the iron and steel industry, cement industry, or having paid-in capital of NT$10 billion or more at the end date of the most recent fiscal year shall disclose the data for the individual company from 2023, and disclose the data for the parent company and all subsidiaries in the consolidated financial statements from 2025. 2. Those having paid-in capital of NT$5 billion or more but less than NT$10 billion at the end date of the most recent fiscal year shall disclose the data for the individual company from 2025, and disclose the data for the parent company and all subsidiaries in the consolidated financial statements from 2026. 3. Those having paid-in capital of less than NT$5 billion at the end date of the most recent fiscal year shall disclose the data for the individual company from 2026, and disclose the data for the parent company and all subsidiaries in the consolidated financial statements from 2027. • The TPEx listed companies shall carry out Scope 1 and Scope 2 GHG assurance according to the following timetables: 1. Those in the iron and steel industry, cement industry, or having paid-in capital of NT$10 billion or more at the end date of the most recent fiscal year shall complete assurance for the individual company from 2024, and complete assurance for the parent company and all subsidiaries in the consolidated financial statements from 2027. 2. Those having paid-in capital of NT$5 billion or more but less than NT$10 billion at the end date of the most recent fiscal year shall complete assurance for the individual company from 2027, and complete assurance for the parent company and all subsidiaries in the consolidated financial statements from 2028. 3. Those having paid-in capital of less than NT$5 billion at the end date of the most recent fiscal year shall complete assurance for the individual company from 2028, and complete assurance for the parent company and all subsidiaries in the consolidated financial statements from 2029. • A TPEx listed company shall disclose the company's carbon reduction targets, strategies, and concrete action plans (including those of its subsidiaries in the consolidated financial reports) according to the following timetables: 1. A TPEx listed company having paid-in capital of NT$10 billion or more at the end date of the most recent fiscal year or in the iron and steel industry or the cement industry shall complete the disclosure from 2025. 2. A TPEx listed company having paid-in capital of NT$5 billion or more but less than NT$10 billion at the end date of the most recent fiscal year shall complete the disclosure from 2026. 3. A TPEx listed company having paid-in capital of less than NT$5 billion at the end date of the most recent fiscal year shall complete the disclosure from 2027. • If the company's stock has no par value or has a par value other than NT$10 per share, for the calculation under paragraphs 2 to 4 of the paid-in capital of NT$10 billion at the end date of the most recent fiscal year a net worth of NT$20 billion shall be substituted; for the calculation of the paid-in capital of NT$5 billion at the end date of the most recent fiscal year, a net worth of NT$10 billion shall be substituted.	Please refer to the 2024 Annual Report, p.32.	

Content		Corresponding Section	Page Number(s)
Article 4-2	The sustainability report of a domestic TPEx listed company shall disclose the average and median salaries of full-time employees in non-management positions, and the change in those two figures compared to those of the preceding fiscal year. The aforesaid information may be disclosed by cross-reference to the information reporting website designated by the TPEx where it can be queried.	8.4 Compensation and Benefits	89
Article 5	• CPAs handling assurance of sustainability metrics under Article 4, paragraph 2, and the CPA firms to which they belong, and the personnel handling GHG assurance under Article 4-1, paragraph 3, and the bodies to which they belong, all shall comply with the relevant provisions of the Directions for the Management of Assurance Bodies of Sustainability Reports of TWSE and TPEx Listed Companies, which shall be applicable from 2024. • TPEx listed companies shall, by 31 August of each year, disclose on the internet information reporting system designated by the TPEx the sustainability report and the link to the file of that report posted on the company's website. • A TPEx listed company shall establish operational procedures for the preparation and assurance of its sustainability report and include them in its internal control system.	Please refer to the IGS website: https://www.igs.com.tw/investors/cosocial/	

Appendix 3 CPA's Limited Assurance Report

Deloitte.

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INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

International Games System Co., Ltd.

We have undertaken a limited assurance engagement on the selected performance indicators in the Sustainability Report ("the Report") of International Games System Co., Ltd. ("the Company") for the year ended December 31, 2024.

Subject Matter Information and Applicable Criteria

See Appendix 1 for the Company's selected performance indicators ("the Subject Matter Information") and applicable criteria.

Responsibilities of Management

The management of the Company is responsible for the preparation of the Subject Matter Information in accordance with Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies, Universal Standards, Sector Standards and Topic Standards published by the Global Reporting Initiative (GRI), and for such internal control as management determines is necessary to enable the preparation of the Subject Matter Information that are free from material misstatement resulted from fraud or error.

Auditors' Responsibilities

Our responsibility is to plan and conduct our limited assurance engagement in accordance with Standard on Assurance Engagement 3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" issued by the Accounting Research and Development Foundation of the Republic of China to issue a limited assurance report on whether the Subject Matter Information (see Appendix 1) is free from material misstatement. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and, therefore, a lower assurance level is obtained than a reasonable assurance.

We based on our professional judgment in the planning and conducting of our work to obtain evidence supporting the limited assurance. Because of the inherent limitations of any internal control, there is an unavoidable risk that even some material misstatements may remain undetected. The procedures we performed include, but not limited to:

- Inquiring of management and the personnel responsible for the Subject Matter Information to obtain an understanding of the policies, procedures, internal control, and information system relevant to the Subject Matter Information to identify areas where a material misstatement of the subject matter information is likely to arise.
- Selecting sample items from the Subject Matter Information and performing procedures such as inspection, re-calculation, observation, etc. to obtain evidence supporting limited assurance.

- 1 -

Inherent Limitations

The Subject Matter Information involved non-financial information, which was subject to more inherent limitations than financial information. The information may involve significant judgment, assumptions and interpretations by the management, and the different stakeholders may have different interpretations of such information.

Independence and Quality Control

We have complied with the independence and other ethical requirements of the Norm of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Standard on Quality Management 1 "Quality Management for Public Accounting Firms" issued by the Accounting Research and Development Foundation of the Republic of China, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information is not prepared, in all material respects, in accordance with the applicable criteria.

Other Matters

We shall not be responsible for conducting any further assurance work for any change of the Subject Matter Information or the applicable criteria after the issuance date of this report.

The engagement partner on the limited assurance report is CHOU, SHIH-CHIEH.

Deloitte & Touche
Taipei, Taiwan
Republic of China

July 28, 2025

Notice to Readers

For the convenience of readers, the independent auditors' limited assurance report and the accompanying summary of subject matter information have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' limited assurance report and summary of subject matter information shall prevail.

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APPENDIX 1

SUMMARY OF SUBJECT MATTER INFORMATION

#	Subject Matter Information	Corresponding Section	Applicable Criteria
1.	IGS's major operations are in Taiwan, with most suppliers also located in Taiwan. The following chart illustrates the regional distribution of procurement expenditures. (see table 1 below)	7.1 Sustainable Procurement	GRI 204-1:2016 Proportion of spending on local suppliers
2.	Energy Usage Statistics (see table 2 below)	4.2.1 Energy Management	GRI 302-1:2016 Energy consumption within the organization
3.	Water withdrawal (see table 3 below)	4.2.2 Water Resource Management	GRI 303-3:2016 Water withdrawal
4.	In 2024, the total number of new hires and resignations was 123 and 103,respectively. (see tables 4 below)	8.1 Human Resources	GRI 401-1:2016 New employee hires and employee turnover

1.

Supplier Location	2024
Taiwan (local)	87.55%
Asia	12.45%

2.

Energy Usage Statistics

Item	Unit	Energy Consumption Amount	Converted into Gigajoules (GJ)	Unit Calorific Value	Calorific Value Coefficient
Purchased electricity (non-renewable)	Kwh	3,406,400.0000	12,263.0400	1	3,600,000.0000
Diesel	Liter (L)	550.0000	19.9002	8,642	4,186.8000
Gasoline (for vehicles)	Liter (L)	349.7780	11.1430	7,609	4,186.8000
Total			12,294.0832		

Note 1: All calculations are carried to four decimal places.
Note 2: IGS did not use any renewable energy in 2024.
Note 3: According to the Ministry of Environment's 2024 revised calorific values for vehicle fuel.

3.

	2024
Water withdrawal (m3)	14,093.1200
Water withdrawal (million liters)	14.0931

Note 1: The source of water is the Taiwan Water Corporation (a third-party provider), and all water is classified as freshwater (total dissolved solids ≤ 1,000 mg/L).
Note 2: The Company's operating site in Taiwan is assessed as Low-Medium water stress using the WRI tool, and is not located in a water-stressed region.

4.

New Employee Statistics

Organization Category	Type	2024 Number of People	2024 % of Total Employees
Gender	Male	82	7%
	Female	41	4%
Age	Under 30 years old	76	7%
	31 to 50 years old	47	4%
	Over 51 years old	0	0%

Employee Turnover Statistics

Organization Category	Type	2024 Number of People	2024 % of Total Employees
Gender	Male	65	6%
	Female	38	3%
Age	Under 30 years old	37	3%
	31 to 50 years old	61	5%
	Over 51 years old	5	0%

(Continued)

#	Subject Matter Information	Corresponding Section	Applicable Criteria
5.	Members of Governance Units; Employee Distribution in 2024; Other Diversity Indicators (see tables below)	8.1 Human Resources 3.1 Corporate Governance	GRI 405-1:2016 Diversity of governance bodies and employees

Members of Governance Units

Organization Category	Type	2024 Under 30 Years Old	2024 31 to 50 Years Old	2024 Over 51 Years Old	2024 Total	2024 Percentage (%)
Gender	Male	0	0	8	8	89%
	Female	0	0	1	1	11%
	Total	0	0	9	9	100%
Percentage (%)		0%	0%	100%		

Note: Governance units include the Board of Directors, the Remuneration Committee, and the Audit Committee.

Employee Distribution in 2024		Management Number of People	Management Percentage (%)	Technicians and RD Number of People	Technicians and RD Percentage (%)	Administrators/ Sales and Others Number of People	Administrators/ Sales and Others Percentage (%)	Total Number of People	Total Percentage (%)
Gender	Male	24	85.71%	629	76.06%	133	46.67%	786	68.95%
	Female	4	14.29%	198	23.94%	152	53.33%	354	31.05%
	Total	28	100%	827	100%	285	100%	1,140	100%
Age	Under 30 years old	0	0.00%	273	33.01%	85	29.83%	358	31.40%
	31 to 50 years old	18	64.29%	535	64.69%	186	65.26%	739	64.83%
	Over 51 years old	10	35.71%	19	2.30%	14	4.91%	43	3.77%
	Total	28	100%	827	100%	285	100%	1,140	100%

Other Diversity Indicators

Number of Employees with Disabilities	Number of Foreign (Non-Taiwanese) Employees
8	22

(Concluded)

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