



# 2021●●●●● Sustainability Report

Wayi International  
Digital Entertainment Co., Ltd.

華義國際數位娛樂股份有限公司

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## About the Report

This Sustainability Report is issued by Wayi International Digital Entertainment Co., Ltd. (hereinafter referred to as **Wayi or the Company**) in 2022. The Company expects to engage in communication with all stakeholders through the report and demonstrate Wayi's achievements in corporate sustainability. We hope to unleash power as a business to realize our commitment to sustainability by improving the environment, society, and corporate governance.



## Reporting boundary and scope

The report is in line with the international requirements and directions for the disclosure of corporate financial and non-financial information. The topics include corporate governance, business performance, talent development and environmental protection. Furthermore, the Company's **Environmental (E)**, **Social (S)**, and **Governance (G)** related information is disclosed to present the Company's sustainable development policies and achievements to the stakeholders who care about Wayi. We will continue to demonstrate our determination in realizing sustainable development.

The reporting scope of the report mainly encompasses Wayi's Taipei headquarters and Taichung office. The financial data of economic metrics is calculated in NT\$ according to the **International Financial Reporting Standard (IFRS)**, and is disclosed after verification and certification by Deloitte Taiwan. The information disclosed is consistent with the data in Wayi's consolidated financial statements. Special circumstances are explained in each chapter, while the data of environmental and social metrics is compiled by various departments. Internationally accepted metrics are utilized as the calculation unit. This is the first Sustainability Report published by Wayi, hence there are no restatements of information or changes in reporting.

Entities included in the consolidated financial statements:

1. Wayi International Digital Entertainment Co., Ltd.
2. WAYI SOFTMAGIC INVESTMENT (ASIA) LTD. (wholly-owned subsidiary of Wayi)
3. WAYI SOFTMAGIC INVESTMENT (CAYMAN) LTD. (wholly-owned subsidiary of ASIA)

## Reporting period and publication

The report includes information and data pertaining to Wayi's business activities between January 1 and December 31, 2021. The content focuses on reporting the management actions and performance of material topics. In the future, we will continue to compile and publish the report annually to fulfill the responsibility of stakeholder communication.

## Reporting principle

Compilation of the report follows the Taiwan Stock Exchange Corporation's "**Rules Governing the Preparation and Filing of Corporate Social Responsibility Reports by TWSE Listed Companies**" and Global Reporting Initiative (GRI) standards: core items, and the United Nations' 17 Sustainable Development Goals (SDGs). Refer to Appendix 1 for the GRI content index.

## Report management method

The report is prepared by Wayi's Sustainability Report preparation team (including finance, accounting, management, human resources, legal affairs, information, product, and visual design), which is responsible for overall planning, communication and integration, data consolidation, as well as editing and revision. The report is finalized and published after it is reviewed and approved by the supervisor of the responsible department.

An impartial third-party verification agency is commissioned to verify the report according to Type 1 moderate level assurance and to guarantee the **inclusivity**, **materiality**, **responsiveness**, and **impact** of the information disclosed in the report. The independent verification statement is in Appendix 2 of the report.



## Feedback

If you have any suggestions or questions about this report, please contact the Company via the following methods.

### Contact information

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Tel.: 02-5559-0070  
Fax.: 02-5559-0095  
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Official website: <https://www.wayi.com.tw/>

## Commitment to sustainable management

Wayi has served as an agent and distributor of computer games for several decades. It is also the trailblazer in domestic online games, having witnessed the transformation of the entertainment industry from standalone games to online games in the country. Games we have distributed and released include **StoneAge**, **HOT**, and **SF**; or self-developed games such as **Elysium Online** and **81Keys**. These games have accompanied countless players in Taiwan to pass many happy hours.

Wayi is also the most proactive and committed game developer to support “**esports**”. During the early period of the development of the esports industry, Wayi’s endeavored to cultivate and train professional esports players and develop the hosting of esports competitions, which has helped develop the esports industry tremendously.

However, the gaming industry is seeing unprecedented competition due to the emergence of mobile games, and now we

are competing with game developers worldwide. Faced with grave challenges, we cannot remain complacent and it is time to adopt a fresh perspective and start from scratch. Consequently, we established the **Art Design Center**. Previously, Wayi only served game players, but now we will also serve manufacturers and partners with needs in art and design. Instead of positioning ourselves only as a pure game developer, we should expand our horizon because where there is demand for network services, new opportunities will await us.

COVID-19 has had a profound impact on businesses and people over the last couple of years, and it has allowed us to reflect on the meaning and value of corporate existence. The most important aspect of corporate existence is to generate profits, but we cannot afford to just think about profit. The existence of a company is intricately related to shareholders, investors, employees, partners, suppliers, and consumers, hence we must bear corporate sustainability in mind while pursuing the Company’s profitability and growth.

The topic of ESG which has become

popular in recent years is considered as a metric of corporate conscience. While pursuing profit and growth, a company must also pay attention to diverse dimensions such as eco-friendliness, social responsibility, and open and transparent governance, so as to strive towards the goal of corporate sustainability.

In recent years, Wayi has endured hardships associated with changes and challenges. However, we have implemented numerous adjustments in the hope of fostering consensus and cohesion among people, thereby sparking more creativity.

The challenge of corporate sustainability is a difficult one, but we hope that it will inspire people’s potential. If people can contemplate how to make improvements in their work every day, even if only by a small margin, it will result in significant changes in the long run, just like how “**dripping water hollows out stone, and grains of sand accumulate to form a tower**”. We believe that if everyone shares the same conviction and works toward the same goal, we will achieve splendid results together.

**Chairman Chang Hsieh-Chien**












## SDGs

The UN Sustainable Development Goals (SDGs) were proposed by the United Nations in 2015 for the purpose of achieving health, sustainable development, economic prosperity, regional peace, and collaboration through systematic actions. It is hoped that with the joint participation of global governments, businesses, and people, the SDGs will be achieved by 2030.

Wayi continues to monitor SDG-related issues and keep abreast of global trends by evaluating SDG-related risks and opportunities generated by the Company's business activities, so as to review sustainable development paths from the perspective of operations, products, industrial value chain, and society, so as to maximize value creation. In terms of products, we continue to innovate and boost our R&D capacity; in terms of operations, we control the use of energy and resources, and implement energy efficiency measures; in terms of society, we promote environmental protection, engage in social care and public welfare activities.

Every year, Wayi publishes the Sustainability Report and reports the outcome of the SDGs to the stakeholders, contributing to the realization of global sustainability issues.



<p>E</p> 	<p>S</p> 	<p>G</p> 
  <p>11.6, 12.5</p>	   <p>3.d, 4.5, 5.1, 5.c</p>	   <p>8.5, 8.7, 8.8, 10.4, 16.5, 16.b</p>
<ul style="list-style-type: none"> <li>◆ Minimize the city's harmful influence on the environment, including energy consumption, waste management and energy-saving measures.</li> </ul> <p><b>Corresponding chapter:</b> 4.1 Environmental protection</p>	<ul style="list-style-type: none"> <li>◆ Reinforce health and risk management.</li> <li>◆ Eliminate gender inequality and protect the right to work of disadvantaged groups.</li> </ul> <p><b>Corresponding chapter:</b> 3.1 Personnel structure 3.2 Employee care 3.3 Talent development</p>	<ul style="list-style-type: none"> <li>◆ Innovate products, increase R&amp;D capacity.</li> <li>◆ Workplace equality and equal pay.</li> <li>◆ Terminate the use of child labor, protect labor rights, and foster workplace safety.</li> <li>◆ Establish a good corporate governance system, strengthen ethical management policies.</li> <li>◆ Reduce all forms of corruption, bribery, and discrimination.</li> </ul> <p><b>Corresponding chapter:</b> 1.2 Business performance 1.3 Ethics 3.1 Personnel structure 3.4 Healthy workplace</p>



## Wayi milestones

Wayi International Digital Entertainment Co., Ltd. (stock code 3086) was founded in 1993. The Company headquarters are currently located in Neihu District, Taipei City. A branch office was established in Taichung City. In the early stages, the Company released localized Japanese standalone games. In 1997, the R&D Department was established to develop proprietary products. Working in conjunction with Tong Li Publishing, we converted the well-known manga **Destined Emperor** into a computer game. In July 1999, we created www.waei.net, planned, and launched our first online game **Ren Zai Jiang Hu**, which became the pioneer of domestic online games. Thereafter, **StoneAge** became the first online game with 10,000 players, turning online games into the core business of Wayi. Other businesses and services developed include online game cash flow systems and esports.

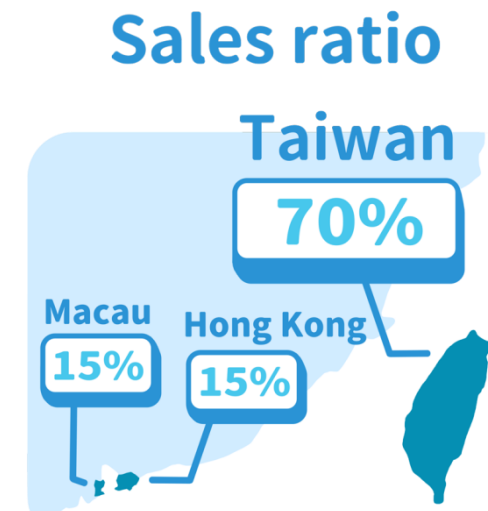
Currently, Wayi's main services include the distribution of products and games from game developers in Japan, South Korea, and other countries, as well as developing game graphics. Moreover, our operations can be found in Taiwan, Hong Kong, Macau, and elsewhere; the market sales ratio in each region is illustrated below. The primary customers of our games are gamers aged 15-50. Our main products from 2021 to 2022 include **Friends Racing**, **Granado Espada**, and **Mass for the Dead**. The numbers of registered members are as follows:

**Friends Racing: 157,046 people**

**Granado Espada: 12,786 people**

**Mass for the Dead: 417,674 people**

During the reporting period, there was no significant change in the organizational scale and supply chain, and no product sales were banned or taken off the shelves for breaking the law.



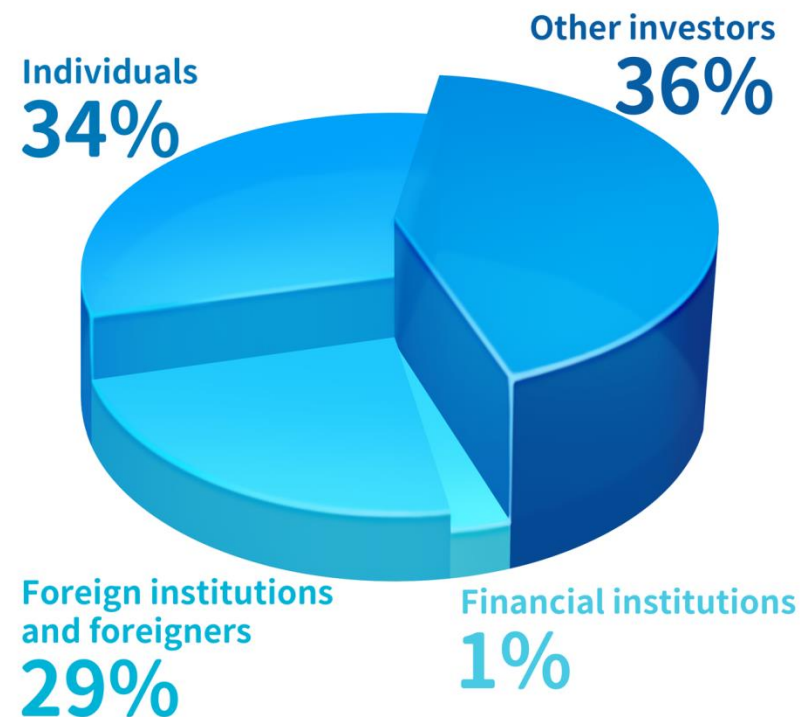


## Company basic information

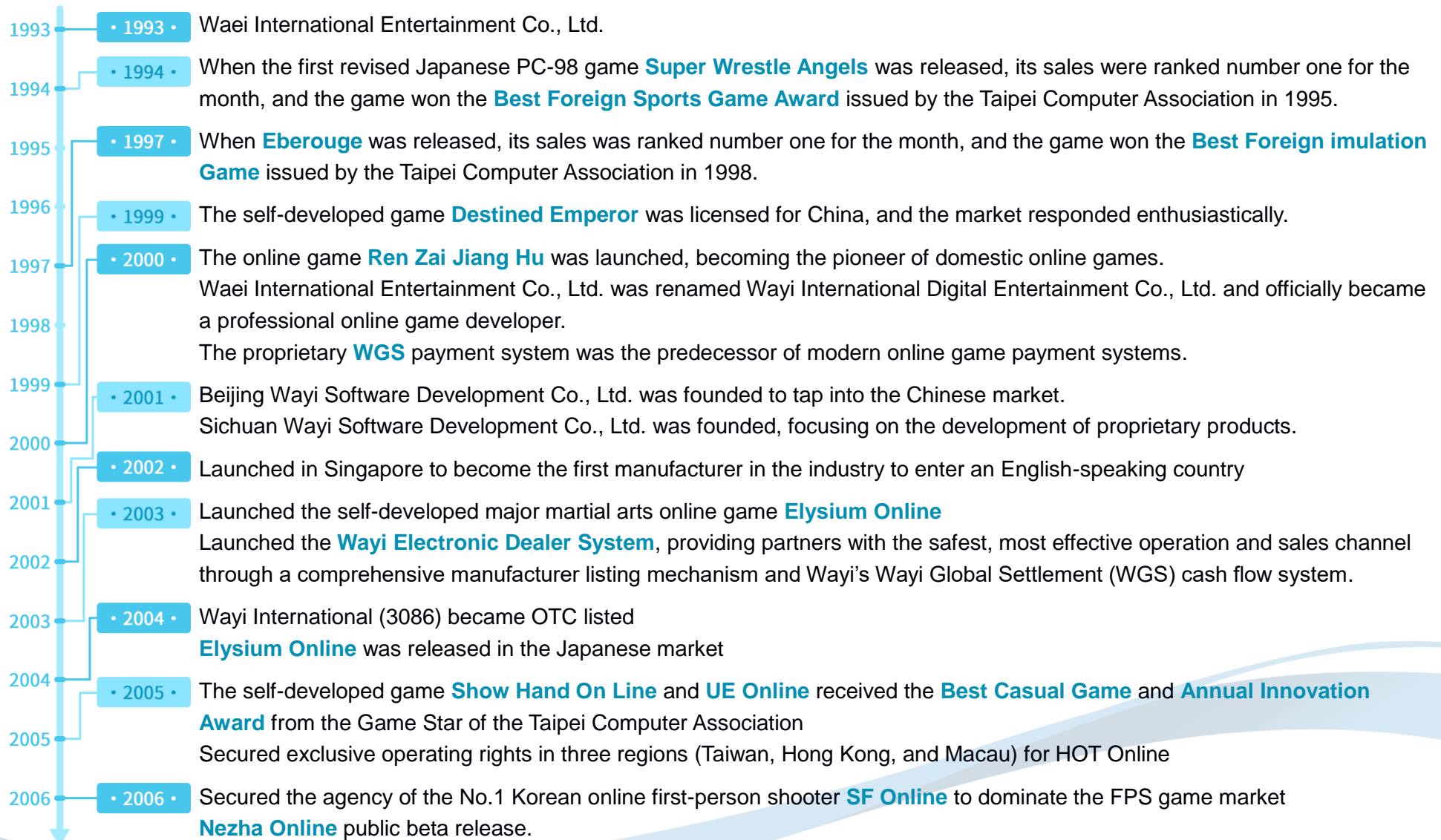
<b>Founded on</b>	August 12, 1993
<b>Date of public listing</b>	March 29, 2004
<b>Paid-in capital</b>	NT\$193,694,000
<b>Number of employees</b>	74 persons
<b>Main services</b>	Design, procurement, and sale of computer software and hardware programs Distribution and sale of game software Electronic information services
<b>Chairman</b>	Chang Hsieh-Chien
<b>Headquarters</b>	6F, No. 39, Ln. 141, Xingai Road, Neihu Dist., Taipei City
<b>Taichung branch office</b>	5F, No. 86, Quanshui St., Dali Dist., Taichung City

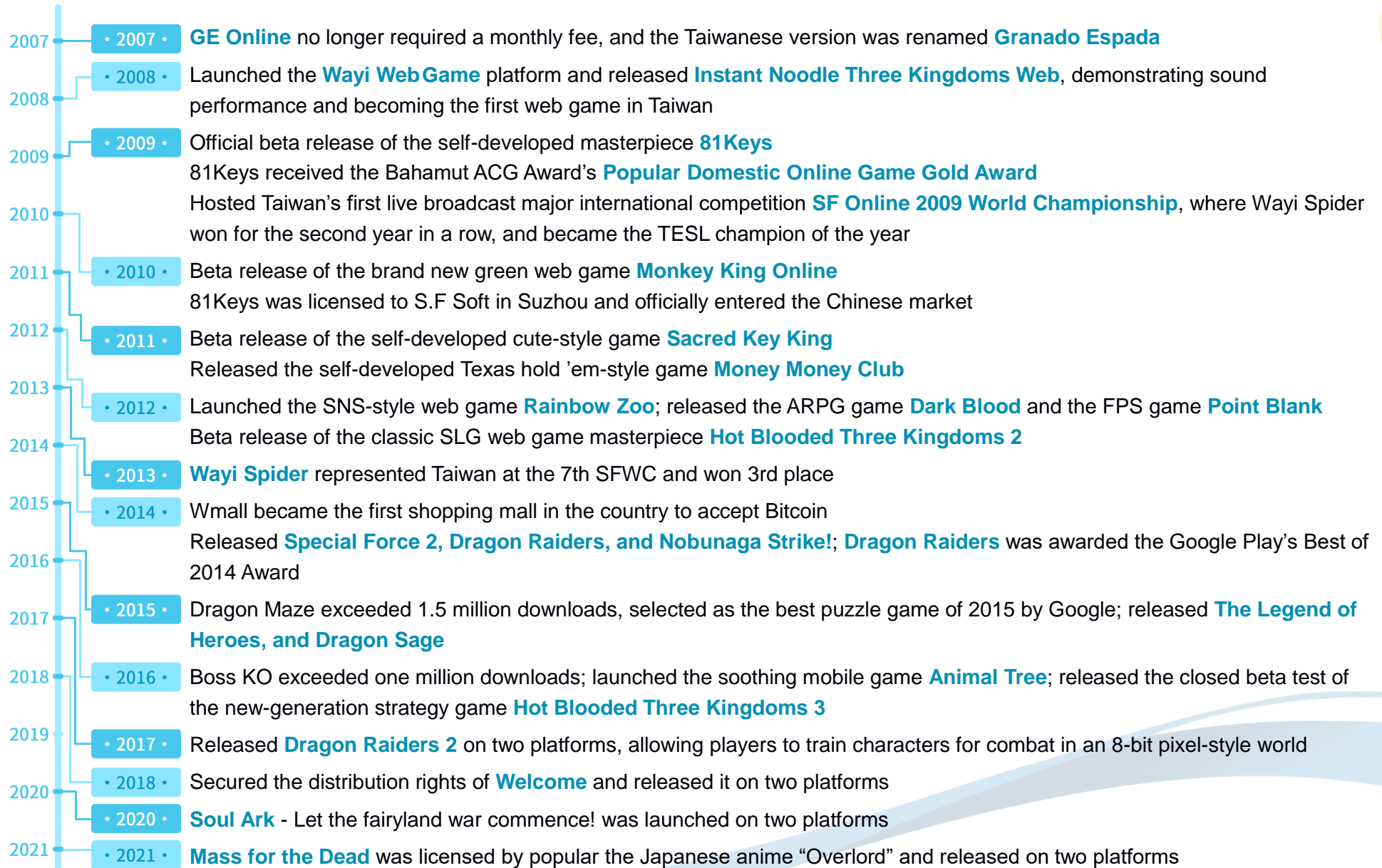
## Shareholder structure

Record date: April 25, 2022



## Company history










## Stakeholder communication

### Stakeholder communication and engagement

Wayi values stakeholders' opinions. The Sustainability Report preparation team and supervisors of each department hold internal discussions based on their experience and business development goals, adopting the 5 major principles of the **AA1000 Stakeholder Engagement Standards (SES)**—Dependency, Responsibility, Influence, Diverse Perspectives, and Tension—to evaluate and sort the stakeholders, as well as identify 5 major types of stakeholders: investors/shareholders, customers/consumers, employees, business partners, and general public.

To vigorously understand the stakeholders' needs and topics of concern, the Company has established corresponding responsible units to engage in communication and response, where different communication channels such as telephone, email, questionnaires, or websites are used to collect the stakeholders' feedback and topics of concern. Through the coordination and communication of internal departments, the topics are dealt with based on their nature and impact. Furthermore, the results of the stakeholder concern level questionnaire and impact level questionnaire are also collected before analyzing various stakeholder topics of concern and using it as reference for communication and response.



Stakeholder	Significance to Wayi	Topic of concern	Communication channel and frequency
 <b>Investors/shareholders</b>	Investors and shareholders are the funders of the Company, and they should be given material information about the Company in a fair manner. The Company upholds the principle of ethics, sustainable management, and information transparency to protect the rights and interests of shareholders/investors.	Business performance Corporate governance Management approach	Annual Shareholders' Meeting (once a year) Investor conference (once a year) Market Observation Post System (immediate) Company website (immediate) Phone and email (immediate)
 <b>Employees</b>	The Company sees its employees as partners with whom we seek mutual growth, and we value the diversity and sound physical and mental development of employees. Besides basic salary, we hope our employees can be given the opportunity to develop and grow.	Salary and benefits Business performance Talent cultivation Occupational health and safety	Labor-management meeting (once a quarter) Employee Welfare Committee (from time to time) Internal/external education and training (from time to time) Employee email (immediate) Internal announcement (immediate)
 <b>Customers/consumers</b>	Only by obtaining the trust and recognition of customers/consumers will Wayi be able to achieve sustainability.	Customer service Customer Privacy	Company website (immediate) Phone and email (immediate)
 <b>Business partners</b>	Collaborate with domestic/overseas software and hardware developers/suppliers, marketing media or business partners to create excellent entertainment services.	Distributor management Supplier management Legal compliance	Phone and email (immediate) Meetings for communication (from time to time)
 <b>General public</b>	Wayi has long been engaged in the gaming and entertainment industry, offering a wide range of services and digital entertainment. We are responsible to society (including upholding a good social atmosphere and helping youths develop an appropriate and healthy concept of entertainment) and create a dependable platform.	Corporate governance and ethics Corporate social responsibility	MOPS information declaration (immediate) Company website (immediate)

## Material topic analysis and identification

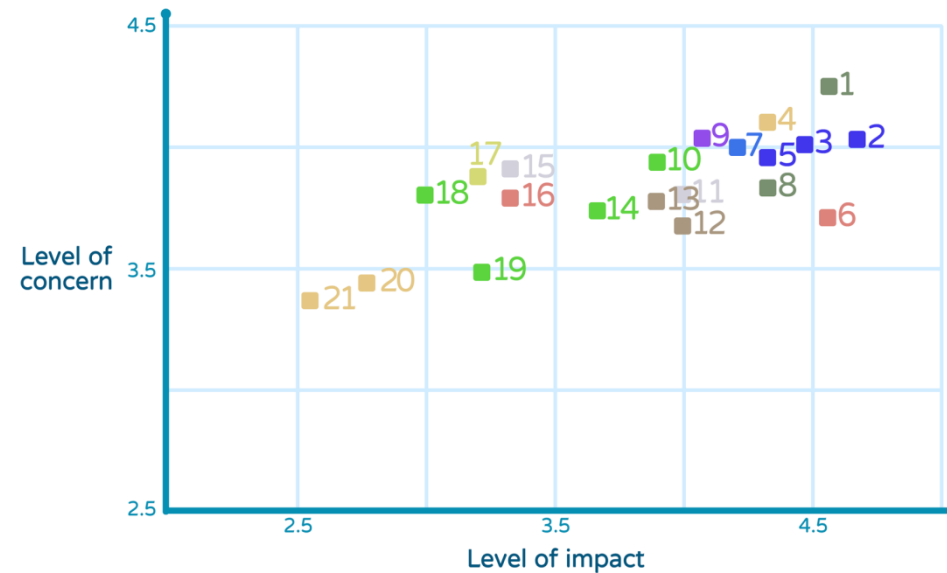
Wayi abides by the GRI Standards, where material topics of interest to stakeholders are identified through systematic analysis models. Besides using the material topics to compile the report, they are also a frame of reference for developing the Company's sustainable goals and strategies.

The report's materiality analysis involves 5 major steps: “**stakeholder identification**”, “**summary of ESG topics**”, “**investigation of topics of concern**”, “**material topic identification**”, and “**review and discussion**”. After engaging in discussion, the Company's senior executives and the Sustainability Report preparation team have decided on 9 material topics for the 2021 report, and the management approach has also been disclosed. The materiality analysis procedure is as follows:

ESG topic materiality analysis procedure		
<b>1. Stakeholder identification</b>	After discussions were carried out with the supervisors of each department, the Sustainability Report preparation team adopted the 5 major principles of the AA1000 Stakeholder Engagement Standards (SES)—Dependency, Responsibility, Influence, Diverse Perspectives, and Tension—to evaluate and sort the stakeholders, as well as identify 5 major types of stakeholders: investors/shareholders, customers/consumers, employees, business partners, and general public.	<b>5</b> major types of stakeholders
<b>2. Summary of ESG topics</b>	The collection of ESG topics takes sustainability into consideration and complies with the Global Reporting Initiative (GRI) Standards, United Nations Sustainable Development Goals (SDGs), MSCI, and performance disclosure items to summarize 21 corporate sustainability topics of Wayi that include corporate governance, economy, environment, and society-related topics. These are used as the guidelines for designing the questionnaire.	<b>21</b> corporate sustainability topics
<b>3. Investigation of topics of concern</b>	The Company has adopted the questionnaire approach to investigate the material impact of various stakeholders' topics of concern and Company executives on corporate sustainability, and this is used as reference for deciding the priority of the 21 sustainability topics. A total of 659 questionnaires were recovered for the investigation, of which 650 questionnaires were related to the level of concern and 9 to the level of impact.	<b>659</b> questionnaires were recovered
<b>4. Material topic identification</b>	Through questionnaire analysis, the Company conducts a matrix analysis on the scores of the level of concern of each topic and the impact of the Company's management on corporate sustainability. After discussions by the Sustainability Report preparation team meeting are carried out, the disclosure priority is stipulated. A total of 9 material topics were identified and integrated into 5 management approaches.	<b>9</b> material topics <b>5</b> management approaches
<b>5. Review and discussion</b>	After the materiality analysis, the Company continues to bolster management and disclose relevant information in the Sustainability Report.	<b>First</b> Sustainability Report

Based on the above analysis procedure, Wayi's material topic matrix analysis chart and priority description are as follows:

Material topic matrix analysis chart



Material topic priority

01 Customer privacy and information and communication safety	02 Economic Performance	03 Sustainability strategy planning and implementation
04 Customer service and satisfaction	05 Talent cultivation and retention	06 Governance operation and information transparency
07 Socioeconomic Compliance	08 Employee benefits and remuneration	09 Ethical management
10 Risk management	11 Training and Education	12 Market image
13 Innovation management	14 Diversity and Equal Opportunity	15 Customer health and safety
16 Labor/Management Relations	17 Non-discrimination	18 Forced or Compulsory Labor
19 Energy	20 Biodiversity	21 Waste

Note: Dark red font denotes the material topics of 2021




## List of material topics

Management approach	Material topics	GRI metrics	Corresponding chapter	Value chain impact boundaries				
				Within the organization		Outside the organization		
				Wayi	Subsidiary	Customers/co nsumers	Business partners	General public
Corporate governance	Economic Performance	GRI 201 Economic Performance	1.2 Business performance	●	▲		◇	◇
	Governance operation and information transparency	Customized topic	1.1 Governance organization	●	▲		◇	
	Ethical management	Customized topic	1.3 Ethics	●	▲		◇	
	Sustainability strategy planning and implementation	Customized topic	–	●	▲		◇	
Employment	Employee benefits and remuneration	GRI 401 Employment	3.2 Employee care	●				
	Talent cultivation and retention	GRI 404 Training and Education	3.3 Talent development	●				
Market service	Customer service and satisfaction	Customized topic	2.2 Product safety	●		◇	◇	
Information and communication security	Customer privacy and information and communication safety	GRI 418 Customer Privacy	2.2 Product safety	●		◇	◇	
Legal compliance	Socioeconomic Compliance	GRI 419 Socioeconomic Compliance	2.4 Legal compliance	●	▲	◇	◇	◇

“●” direct impact; “▲” indirect impact; “◇” business impact

## Management approach


 Corporate governance	GRI material topic	Economic performance, governance operation and information transparency, ethical management, sustainable strategy planning and implementation
	Major cause	The Company positions itself as the “Creator of the Player’s Dream Club”, with Fun, Trustworthiness, and Relationship as the spirit of the brand. A sound corporate governance structure and exceptional ethical management are the cornerstone of corporate sustainability.
	Boundaries and disclosure limits	The scope of the Company’s ethical management and governance operations includes the Company, shareholders, employees and partners.
	Management purpose	Realize ethical management and establish a sound corporate governance structure, fortify the functions of the Board of Directors, improve operational performance, and protect the rights of the shareholders/investors.
	Policy	To realize corporate governance, the Company has stipulated ethical management policies such as the “Ethical Corporate Management Best Practice Principles” and “Procedures for Ethical Management and Guidelines for Conduct” to foster a corporate culture of ethical management and information transparency. The “Regulations for the Performance Evaluation of the Board” have been formulated according to legal regulations and requirements to conduct an internal evaluation of the board’s performance and ensure the soundness of the Company’s governance system.
	Goal	Corporate governance: Set up the Audit Committee in line with the corporate governance trend and relevant laws. Participate in corporate governance evaluation and use it as reference for carrying out internal improvements. Ethical management: Uphold the principal of ethical management to implement internal control measures and prevent non-compliance. Economic performance: Devote effort to the operation and development of game products and improving operational performance in order to actively achieve the Company’s operational goals. Sustainable development: In terms of products, continue to innovate and boost R&D capacity; in terms of operations, control the use of energy and resources, and implement energy efficiency measures; in terms of society, promote environmental protection, engage in social care and public welfare activities.
	Responsibility	The Company’s Board of Directors and relevant departments including the Audit Department, Legal Department, and Finance Department jointly implement corporate governance evaluation and refine relevant measures and solutions.
	Investment of resources and actions	The Company has stipulated the “Standard Operating Procedures for Handling Directors’ Requests” to process and respond to questions proposed by the directors. A spokesperson is appointed to respond to investors’ queries.
	Management evaluation mechanism	Besides conducting evaluations according to laws and regulations, a performance evaluation system for the Board of Directors has also been set up and internal performance evaluation operations are conducted.
	Performance	<ul style="list-style-type: none"> <li>◆ Operating income increased by approximately 114% compared to the previous year</li> <li>◆ The Board of Directors’ meeting achieved 100% attendance rate.</li> <li>◆ No incidents of corruption occurred during the reporting period.</li> </ul>



GRI material topic	Employee benefits and remuneration, talent cultivation and retention
<b>Major cause</b>	Employees are the most important foundation of corporate sustainability and our closest partners. The Company values the diverse and sound development of the employees' physical and mental well-being, and we offer them remuneration and benefits that are superior to the conventional standard. Additionally, we provide employees with opportunities for growth focusing on aspects such as education and training, allowing them to work with peace of mind and thrive with the Company.
<b>Boundaries and disclosure limits</b>	All employees lawfully hired by the Company include contractors and other special employees such as part-time workers.
<b>Management purpose</b>	During the process of pursuing sustainable growth, the Company values the diverse development of the employees' physical and mental well-being, hence we hope to offer them good remuneration and benefits, as well as diverse opportunities for growth in order to elevate the retention rate and lower the turnover rate.
<b>Policy</b>	The Company sees employees as its close partners, hence we have established management and human resources-related units, as well as the Employee Welfare Committee in a bid to provide employees with an outstanding work environment, remuneration, and benefits.
<b>Goal</b>	The Company protects the legal rights of employees in accordance with the Labor Standards Act and related regulations, and we provide various education and training opportunities and an environment that allow the employees and the Company develop together.
<b>Responsibility</b>	The Company has a Management Department and a Human Resources Department in charge of employee recruitment, appointment, change, reward and punishment, performance appraisal, insurance, remuneration, education and training and other relevant affairs.
<b>Investment of resources and actions</b>	<ul style="list-style-type: none"> <li>◆ The Company has stipulated the "Wayi Salary Payment Regulations" as the basis for calculating the employees' salary. We actively monitor the market salary level and examine the salary environment of the market at all times to make the necessary adjustments in the hope of recruiting outstanding employees to work for the Company.</li> <li>◆ The Company's business performance and employee remuneration are closely related. According to Article 25 of the Company's Articles of Incorporation: "If the Company has profit in the year, the employees' remuneration shall not be less than 1% after deducting accumulated losses." This is to thank the employees for their contributions and to grow with the Company.</li> <li>◆ The Company has formulated the performance appraisal system and work regulations, clearly stipulating the remuneration and reward and punishment standards; every employee's performance appraisal is used as reference for promotion, transfer, remuneration, bonus payment, education and training, and career planning.</li> <li>◆ The Company has also formed an Employee Welfare Committee consisting of members elected by employees. In addition, we regularly organize employee trips, dinner parties, visits, arts and cultural appreciation activities, etc., and we have implemented various benefits such as festival gifts/cash gifts and marriage, funeral, and childbirth subsidies.</li> </ul>
<b>Management evaluation mechanism</b>	Besides protecting the employees' rights through the Labor Standards Act and related regulations, the Company has also created an internal evaluation mechanism based on the "Wayi Salary Payment Regulations", "Wayi International Articles of Incorporation", "Work Regulations", and "Employee Education and Training Regulations". Moreover, we provide a wide range of education and training opportunities and benefits to enable employees to grow and develop with the Company.
<b>Performance</b>	<ul style="list-style-type: none"> <li>◆ The remuneration of the Company's employees complies with legal standards.</li> <li>◆ During the reporting period, 35 people received 223 hours of education and training at a cost of NT\$68 thousand.</li> <li>◆ During the reporting period, we upheld good labor relations and no disputes took place.</li> </ul>



GRI material topic	Customer service and satisfaction
<b>Major cause</b>	The Company's main services include the provision of entertainment to customers/consumers, thus ensuring the positive experience of our services is a top priority of the Company. At the same time, we need to update and understand the customers' needs in a timely manner and make adjustments accordingly to continue optimizing our products and services.
<b>Boundaries and disclosure limits</b>	The Company's markets and service targets include the Company, customers/consumers, and business partners.
<b>Management purpose</b>	Create, implement, and provide a good entertainment environment and communication channel.
<b>Policy</b>	<ul style="list-style-type: none"> <li>◆ Respond to customer service emails immediately and report to project managers. Furthermore, implement a follow-up mechanism to make sure the customers' needs are met or communicated.</li> <li>◆ Administer an annual customer feedback survey, continue to optimize the interview content, and provide the information to relevant teams as a reference for making operational adjustments.</li> <li>◆ Maintain a good relationship and communication with the government, prosecutors, and the police, and proactively cooperate with relevant investigations to assist customers/consumers.</li> </ul>
<b>Goal</b>	Implement customer services and provide a customer feedback channel to build customers' trust in the brand.
<b>Responsibility</b>	Provide customers with a good entertainment environment and an open communication channel. Vigorously cooperate with the investigative needs of prosecutors and the police in order to protect the customers' rights.
<b>Investment of resources and actions</b>	Appoint dedicated customer service personnel to handle relevant matters. Create an internal reporting mechanism to improve service quality and customer satisfaction.
<b>Management evaluation mechanism</b>	<p>Customers may contact us via the customer service channel if they have needs or problems concerning the Company's products or services.</p> <p>Apart from contacting project managers to assist in handling customer need or problems, the status of relevant customer service cases are reported to supervisors on a weekly basis.</p>
<b>Performance</b>	Customer service cases on the day must be filed immediately, and special cases must be reported to supervisors on the same day to help customers resolve their problems.

 <p>Information and communication security</p>	GRI material topic	Customer privacy and information and communication safety
	Major cause	As a leading domestic online game developer, protecting the information security of the Company's products and services is our most important responsibility. Consequently, maintaining business secrets, cash flow and transaction security, managing the privacy of customers and employees, and managing sensitive information are the major goals of the Company in terms of information security management.
	Boundaries and disclosure limits	The scope of the impact of the Company's information security includes the Company, business partners, and customers/consumers.
	Management purpose	As new technologies continue to emerge, businesses should improve the standards of information security management, as well as implement effective management of the Company's customer privacy and information security during business operations.
	Policy	The Company adopts a comprehensive customer and employee privacy and information security policy by creating a "zero trust environment", and a dedicated information security management unit has been formed responsible for formulating and implementing the information security system.
	Goal	In order to ensure the accuracy of the Company's business information and personal data protection, we verify the operation of each unit's information system, and measure the risk level, urgency level, availability and other factors to determine the acceptable risk level in order to devise and implement a response plan, and review its effectiveness. The management team conducts an annual management review to ensure the effectiveness and suitability of relevant policies and measures.
	Responsibility	Personnel within the Information Department responsible for information security management requires colleagues to comply with the principle of information security and privacy protection in day-to-day activities in accordance with the Company's information security policies and assessment regulations. Moreover, employee work management, evaluation, and performance appraisals are conducted from time to time to review the appropriateness of various management measures formulated and introduced. This is used as reference for the ongoing improvement of subsequent information security management methods.
	Investment of resources and actions	<ul style="list-style-type: none"> <li>◆ The maintenance contract for information security protection and management is carried out on a yearly basis in accordance with the Company's project budget to update and correct operating system and application software vulnerabilities. Endpoint protection and prevention is achieved via anti-virus software in conjunction with abnormal connections.</li> <li>◆ The annual information security-related budget implementation rate is 90%.</li> <li>◆ Education and training: One session of new employee information security and Personal Data Protection Act-related education and training was conducted this year.</li> </ul>



#### Management evaluation mechanism

- ◆ Create a firewall at the external gateway end with an intrusion detection and anti-virus system to implement information security prevention and alarm. Advanced persistent threats are detected and blocked, and the information policy is regularly reviewed and adjusted. All external VPN connections are subject to dynamic passwords or two-factor authentication to reinforce connection security. Firewall policies and VPN connection records are reviewed biannually.
- ◆ Host vulnerability scans are scheduled to assess whether the internal environment can lead to security vulnerabilities.
- ◆ Internally, the computer environment is regularly updated and upgraded to newer versions, and anti-virus software is installed. The anti-virus software's alarm events are reviewed every month, while operating system updates and computer access rights are reviewed quarterly to prevent unauthorized programs from obtaining special permissions. Furthermore, a data backup and restoration system is established according to the file host risk level, and a backup restoration test is carried out for important data biannually.
- ◆ To elevate the employees' information security awareness and reduce information security risks, the Company arranges annual education and training to promote information security and personal data protection. These are conducted in compliance with the information security policy, management regulations, and standard procedures.
- ◆ All of the above are included into the annual KPI calculations.

#### Performance

1. Purchased anti-virus software and firewall web filtering information security policy authorization to achieve 90% budget implementation rate.
2. Monthly reviews of anti-virus alarms and quarterly reviews of operating system and computer access authorization have been completed.
3. The important data backup and restoration system is tested twice a year.
4. Internal information security education and training was executed once.
5. No major information security incidents occurred in the year.



GRI material topic	Socioeconomic Compliance
Major cause	Steady operation is important to all stakeholders. The Company operates under relevant domestic and foreign laws and regulations, and monitors trends in domestic and foreign policy developments, as well as changes in laws and regulations in order to adjust relevant operation strategies and prevent violations of laws and regulations that will result in losses to the Company. In doing so, we endeavor to achieve corporate sustainability.
Boundaries and disclosure limits	The Company's operations are conducted in accordance with relevant domestic and foreign laws and regulations, especially those of the gaming industry, which are crucial to the Company, business partners and the general public.
Management purpose	With the rise of consumer awareness, social and economic regulations are also changing rapidly. The Company is mainly engaged in the gaming industry, and it must be able to adapt quickly to comply with relevant regulations, provide high-quality services, and generate steady profits to achieve corporate sustainability.
Policy	The Company's business is conducted in accordance with relevant laws and regulations. In addition, we strive to keep up with the latest development trends of different government policies as well as updates and changes to laws and regulations. This is to make sure the Company's businesses comply with relevant laws and regulations.
Goal	The Company engages in business activities in accordance with laws and regulations to protect the legal rights and interests of all stakeholders, and to achieve the objective of sustainable management.
Responsibility	The Company has formed a Legal Department responsible for drafting and reviewing partnership contracts, litigation cases, rights protection cases, etc. Furthermore, it monitors policy changes and regulatory updates at all times and provides them to business decision-making units as reference.
Investment of resources and actions	<ul style="list-style-type: none"> <li>◆ The Company's "Ethical Corporate Management Best Practice Principles" stipulate that the Company must engage in various business activities in an ethical and credible manner in order to protect the legal rights of all stakeholders.</li> <li>◆ The Company's "Employee Code of Ethical Conduct" stipulates that all employees must uphold ethical standards to ensure the Company's sustainable management and development.</li> <li>◆ The Company is engaged in the gaming industry and it is required to comply with regulations such as the "Game Software Rating Management Regulations", "Consumer Protection Act", "The Protection of Children and Youths Welfare and Rights Act", and "Mandatory Provisions and Prohibitory Provisions of Standard Form Contract to Be Included for Online Games" in order to protect the legal rights of relevant stakeholders.</li> <li>◆ The Company promotes the latest changes in regulation at any time according changes in laws and regulations or the latest case studies through education and training, requiring all Company employees to comply with relevant laws and regulations, as well as bolster their compliance awareness.</li> </ul>
Management evaluation mechanism	The Legal Department assesses and verifies the legality of the Company's business operations or related cooperation matters, and monitors changes in policies and regulations at all times for the reference of decision-making units.
Performance	The Company engages in various businesses in accordance with the relevant laws and regulations; no major consumer disputes or illegal disputes occurred during the reporting period.





### 1.1 Governance organization

### 1.2 Business performance

### 1.3 Ethics

### 1.4 Risk management

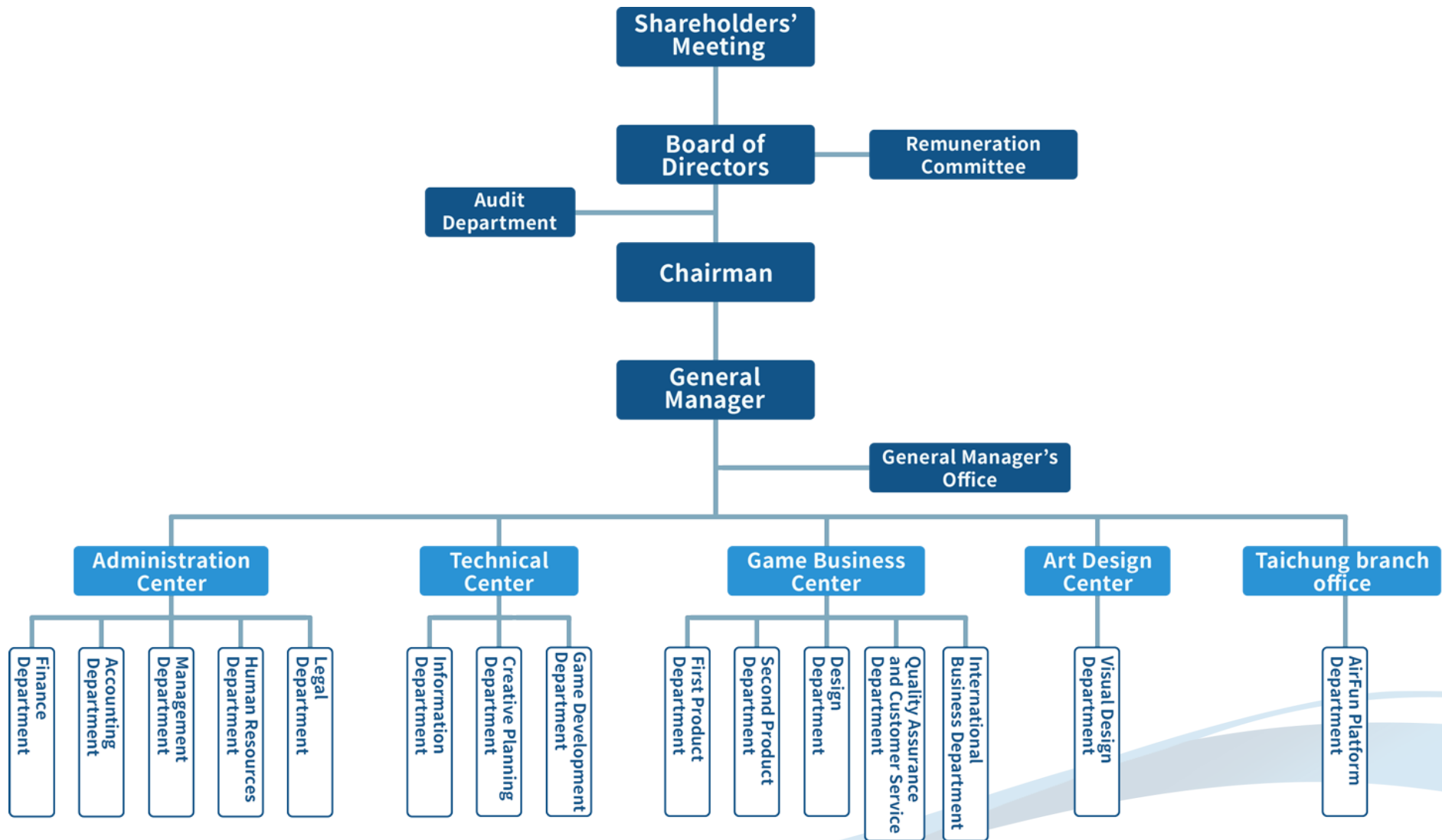
## 1.1 Governance organization

Since its inception, the Company has upheld the belief of ethical business and transparent operation. Besides the effective corporate governance structure and practical regulations stipulated by the domestic Company Act, the Securities and Exchange Act and relevant laws and regulations, the Company has also formulated its **“Code of Ethical Conduct”**, **“Ethical Corporate Management Best Practice Principles”**, **“Procedures for Ethical Management and Guidelines for Conduct”**, **“Procedures for Handling Material Inside Information”**, and other important Company regulations, so as to establish a sound corporate governance system and reinforce the corporate culture of ethical management. Furthermore, the aim is to ensure ongoing operational and management performance, and protect the rights and interests of investors and other stakeholders.

For a long time, the Company has endeavored to establish a sound and effective corporate governance system, a more efficient Board of Directors, more transparent information disclosure, and to fulfill our social responsibility. It is hoped that a sound organizational structure will act as the foundation for the Company’s stable operations, and relevant departments are responsible for the collection and disclosure of Company information, so as to protect the rights and interests of shareholders, fortify the Board of Directors’ functions, respect the rights and interests of stakeholders, improve information transparency, and uphold investors’ interests. Also, the Board of Directors reviews the reasonableness of the Company’s remuneration system from time to time.

To communicate with corporate sustainable management-related stakeholders, Wayi published the first Sustainability Report in 2022. The **“Wayi Sustainability Report Preparation Team”** continues to gather and consolidate relevant topics related to the environment (Management Department), society (Human Resources Department), and the economy and corporate governance (Finance Department, Accounting Department, Legal Department, Information Department, and Product Department). This information is also disclosed in the report in detail.

## Organizational chart of Wayi International Digital Entertainment Co., Ltd.



Department	Responsibilities
<b>Audit Department</b>	<ol style="list-style-type: none"> <li>1. Establish and maintain the Company's internal audit system.</li> <li>2. Measure policy execution efficiency and offer improvement advice.</li> <li>3. Protect corporate assets, prevent waste, fraud, and inefficiency.</li> <li>4. Various routine and project audits.</li> <li>5. Follow-up evaluation of assigned tasks.</li> <li>6. Investigation and reporting of abnormal events.</li> </ol>
<b>General Manager's Office</b>	<ol style="list-style-type: none"> <li>1. Art design project integration.</li> <li>2. New game project planning.</li> <li>3. New game development team formation.</li> <li>4. Strategic planning of various projects.</li> <li>5. Assist the general manager with various affairs.</li> </ol>

Administration Center	
<b>Finance Department</b>	<ol style="list-style-type: none"> <li>1. Planning, review and execution of various investment matters.</li> <li>2. Company capital raising and management of banking transactions.</li> <li>3. Long-term and short-term capital utilization, scheduling and forecasting operations.</li> <li>4. Preparation of materials for the Board of Directors meetings and shareholders' meetings, as well as convening of such meetings.</li> <li>5. Credit check and review of customer financial information.</li> <li>6. Cashier operations and stock operations.</li> <li>7. Supervision and performance evaluation of the finances of each company in the group, as well as the coordination and consolidation of business strategies.</li> <li>8. Enhancing the functions of the Board of Directors and convening of board meetings.</li> </ol>
<b>Accounting Department</b>	<ol style="list-style-type: none"> <li>1. In charge of the Company's accounting and tax declaration matters.</li> <li>2. Applications for different tax reductions and exemptions.</li> <li>3. Review and inventory of expenditures.</li> <li>4. Preparation of various financial reports and analysis reports.</li> <li>5. Convening, coordination, and consolidation of the Group's annual budget.</li> <li>6. Consolidation of the accounts of various subsidiaries.</li> <li>7. Coordinating with accountants.</li> <li>8. Preparation of filing materials and external announcements for the Securities &amp; Futures Institute.</li> </ol>
<b>Management Department Human Resources Department Legal Department</b>	<ol style="list-style-type: none"> <li>1. Responsible for general affairs, fixed assets, process price inquiries and procurement operations.</li> <li>2. Formulation and implementation of asset inventory plans.</li> <li>3. Procurement, maintenance, service, and management of various Company assets and equipment.</li> <li>4. Responsible for executive itinerary arrangements and temporary work assignments.</li> <li>5. Formulation of standard form contracts, review of contracts, maintenance and management of intellectual property rights.</li> <li>6. Handling of the Company's external legal and litigation-related operations.</li> <li>7. Formulation and implementation of employee recruitment, appointment, change, reward and punishment, performance appraisal, and human resources-related regulations.</li> <li>8. Insurance and employee remuneration-related accounting.</li> <li>9. Handling of education and training and labor relations.</li> </ol>

Technical Center	
Information Department	<ol style="list-style-type: none"> <li>1. Testing, evaluation, installation, and maintenance service of all information software/hardware.</li> <li>2. Execution, promotion, and management of Personal Data Protection Act-related matters</li> <li>3. Introduction, management, and maintenance of information security protocols.</li> <li>4. Launch, development, and update of game products, as well as data center maintenance shifts.</li> <li>5. Information equipment procurement, bandwidth procurement, IT budget execution.</li> <li>6. Installation of the Company's internal software/hardware and information equipment, maintenance service (ERP, Mail, eHR).</li> <li>7. Activity technical support, exhibition venue information equipment support, installation, and maintenance.</li> <li>8. Planning and promotion of the Company's electronic systems.</li> <li>9. Cloud technology application and big data analysis and application.</li> <li>10. Membership system development.</li> <li>11. Development of Wayi member, cash flow, and game AP systems.</li> </ol>
Creative Planning Department	<ol style="list-style-type: none"> <li>1. Planning and production of game project-related functions.</li> <li>2. Execution of the creative planning of various projects.</li> </ol>
Game Development Department	<ol style="list-style-type: none"> <li>1. Game product development, localization, and revision.</li> <li>2. Maintenance of launched games.</li> <li>3. Wayi mobile game SDK connection technical support.</li> <li>4. New mobile game development.</li> </ol>

Game Business Center		
<b>First Product Department</b>	<ol style="list-style-type: none"> <li>1. Formulation, proposal, and execution of the marketing strategy for various products (online game and merchandise).</li> <li>2. New game launch preparation, schedule planning, version and business development and progress monitoring.</li> <li>3. Business planning and target achievement, user population maintenance, and community management.</li> <li>4. Organization of online and offline activities, as well as revision content and schedule planning.</li> </ol>	<ol style="list-style-type: none"> <li>5. Administrative work including WGS cash flow business development and account management.</li> <li>6. Maintenance of online recharge center and point-of-purchase customer query replying and handling.</li> <li>7. Provision and analysis of various game-related reports and data.</li> </ol>
<b>Second Product Department</b>	<ol style="list-style-type: none"> <li>1. Formulation, proposal, and execution of the marketing strategy for various products (online game and merchandise).</li> <li>2. New game launch preparation, schedule planning, version and business development and progress monitoring.</li> <li>3. Business planning and target achievement, user population maintenance, and community management.</li> <li>4. Organization of online and offline activities, as well as revision content and schedule planning.</li> <li>5. Provision and analysis of various game-related reports and data.</li> </ol>	<ol style="list-style-type: none"> <li>6. Operation of licensed foreign games and foreign language liaison.</li> <li>7. Gathering and analysis of market and industry intelligence.</li> <li>8. Evaluation and testing of unlicensed games by integrating internal opinions.</li> <li>9. Adjustment, evaluation, and testing of new games that are not yet available on the market.</li> </ol>
<b>Design Department</b>	<ol style="list-style-type: none"> <li>1. Responsible for designing the promotional material of the Company's products.</li> <li>2. Design of the official website and activity image website.</li> </ol>	<ol style="list-style-type: none"> <li>3. Design of the Company's external website and brand image.</li> <li>4. Graphic/magazine/advertisement art design.</li> </ol>
<b>Quality Assurance and Customer Service Department</b>	<ol style="list-style-type: none"> <li>1. Evaluation and testing of unlicensed games by integrating internal opinions.</li> <li>2. Adjustment, evaluation, and testing of new games that are not yet available on the market.</li> <li>3. Adjustment, evaluation, and testing of new games that are already available on the market.</li> </ol>	<ol style="list-style-type: none"> <li>4. Reply to customer questions, understand customer complaints and console them.</li> <li>5. In-game dispute coordination and problem resolution.</li> </ol>
<b>International Business Department</b>	<ol style="list-style-type: none"> <li>1. Operation of licensed foreign games and foreign language liaison.</li> <li>2. Planning of overseas markets and evaluation of licensing.</li> </ol>	<ol style="list-style-type: none"> <li>3. Gathering and analysis of market and industry intelligence.</li> </ol>

## Art Design Center

### Visual Design Department

1. Design of graphics and 3D special effects for various projects.
2. Production of art animations for various projects.

## Taichung branch office

### AirFun Platform Department

1. Product planning and practice.
2. Cash flow supplier negotiation and communication.
3. Game supplier negotiation and communication.
4. Manufacturer integration and quality process control.
5. Product-related market collection and competitive product comparison.
6. Customer problem resolution and responding to service abnormalities.
7. Product sales and marketing strategy planning and execution.





## Board of Directors

The Company believes that an efficient Board of Directors is the cornerstone of outstanding corporate governance. The Company's Board of Directors is the highest governance body entrusted by the shareholders. The Board of Directors exercises its rights in accordance with the law, Articles of Incorporation, and the shareholders' meeting. The rights include oversight, guidance, and performance evaluation. The Board of Directors is elected by voting in accordance with the law. Apart from the independent directors, the Board of Directors also partakes in the execution of business activities.

The current directors and supervisors were elected (appointed) on June 25, 2019, with a term of 3 years. During the reporting period, Mr. Chang Hsieh-Chien was appointed as the chairman and general manager.

The Company's chairman also doubles as the general manager, responsible for increasing business performance and executing decisions. At the same time, the chairman discusses and exchanges opinions with the supervisors and directors on major business decisions in the board meeting to materialize corporate governance. Less than half of the directors are concurrent employees or managers.

The directors are equipped with the necessary knowledge, skills, and cultivation to perform their duties. They possess a wealth of practical work experience in the field of business, legal affairs, finance, accounting or other fields required by the Company's activities. A board meeting must be convened at least once every quarter according to the Rules of Procedure for Board of Directors Meetings. The Company's **"Rules of Procedure for Board of Directors Meetings"** stipulate that if a director's interests are harmful to the Company, the director shall not participate in the discussion and voting, during which they should recuse themselves, and they may not vote on behalf of other directors. The Company's directors are highly disciplined; if an issue involves their interests, they uphold the principle of recusal and recuse themselves. For information about the top ten shareholders of the Company, please refer to **page 41 of the 2021 Wayi International Digital Entertainment Co., Ltd. annual report**.

To materialize corporate governance, reinforce internal control, and audit operations, the Audit Department has been established under the Board of Directors. The audit supervisor regularly attends the Board of Directors' meeting to present an audit report. The monthly internal audit work report and the quarterly audit follow-up report must be submitted to the independent directors for review. If major violations are discovered or the Company is likely to sustain significant damage, a report is prepared immediately and submitted to the independent directors.

## Wayi's board members

Job title	Full name	Gender	Main experience and education	Concurrent positions held in the Company and other companies	Professional qualifications		
					Lecturer or above in business, legal affairs, finance, and accounting-related departments of public/private colleges and universities, or other departments needed for the Company's business activities.	Judges, prosecutors, attorneys, accountants or other professional and technical personnel who have passed national examinations required for the Company's business and have obtained relevant certificates	Work experience needed for business, legal affairs, finance, accounting or the Company's business
Legal representative of directors	Chang Hsieh-Chien	Male	EMBA in-service course, National Taipei University Chairman, Wayi International Digital Entertainment Co., Ltd.	The Company: General Manager Other companies: Director, WAYI SOFTMAGIC INVESTMENT (ASIA) LTD. Director, WAYI SOFTMAGIC INVESTMENT (CAYMAN) LTD. Chairman, DIT Startup Chairman, Hongxin Multimedia Co., Ltd. Director, Bonus Winner Online Entertainment Co.Ltd.	-	-	✓
Legal representative of directors	Wu Ai-Yun	Female	Department of Accounting, Ming Chuan University CFO, Ju Jiao Technology Co., Ltd.	The Company: None Other companies: Supervisor, Advance Media Social Enterprise Co., Ltd. Supervisor, Bonus Winner Online Entertainment Co.Ltd. Supervisor, JFI Games Inc. Director, Soft-World International Corporation	-	-	✓

Legal representative of directors	Tu Yao-Jen	Male	DSc, Peking University Master's degree, Department of Political Science, Tunghai University CEO, Heti Hotel	The Company: None Other companies: CEO, Heti Hotel Lecturer, National Taichung University of Science and Technology	-	-	✓
Independent director	Hsiao Feng-Hsiung	Male	PhD, Economics, Chinese Culture University Dean, College of Business and Management, Tamkang University Vice Chairman, Council for Economic Planning And Development, Executive Yuan	The Company: None Other companies: Emeritus professor, Tamkang University Independent director, CMC Magnetics Corporation Independent director, Eastech Holding Limited Independent director, Transtouch Technology Inc. Supervisor, Chinatown Co., Ltd.	✓	-	✓
Independent director	Liang Mu-Chun	Male	University of San Francisco Public Administration Director, TAIYEN BIOTECH CO.,LTD. Chairman, Taiyen (Xiamen) Import & Export Co., Ltd.	The Company: None Other companies: Chairman, LAURENT INTERNATIONAL CO., LTD.	-	-	✓
Supervisor	Lin Wen-Peng	Male	College of Law, National Taiwan University Attorney at law, Giant Era International Law Office	The Company: None Other companies: Attorney at law, Giant Era International Law Office Director, FOPCO Director, UNI Airways Corp.	-	✓	✓
Supervisor	Lu Shih-Yun	Male	Taichung Municipal Agricultural and Industrial High School Executive Assistant to Chairman, Riyue Jinghua Management Consultant Co., Ltd.	The Company: None Other companies: Executive Assistant to General Manager, Fantasy Technology Co., Ltd.	-	-	✓

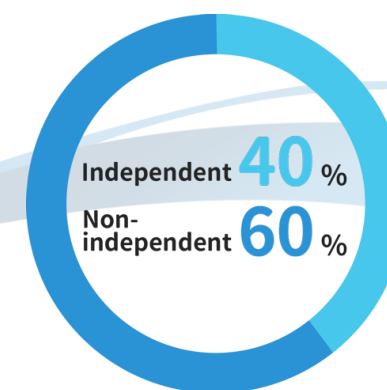
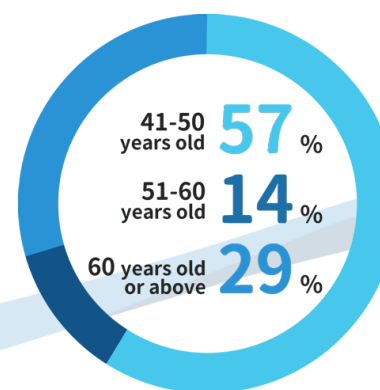
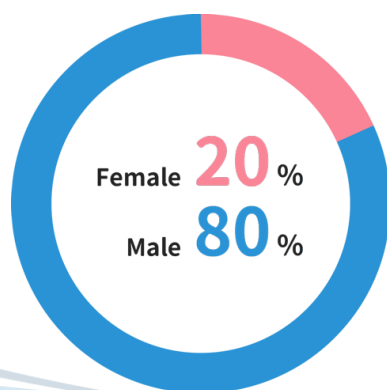
## Diversification policy

According to Article 20 of the Company's **"Corporate Governance Best Practice Principles"**, the Board of Directors must comply with the Company's strategy, supervise the management, and be accountable to the Company and shareholders. The operation and arrangement of its corporate governance system must ensure that the Board of Directors exercises its functions and powers according to laws and regulations, the Company's Articles of Incorporation, or the resolutions of the shareholders' meeting.

At least 5 directors must be chosen based on the Company's business development scale and its primary shareholders. Wayi's Board of Directors consists of 5 directors (including 2 independent directors) and 2 supervisors, of which 20% of the directors are employees, 20% are female directors, 40% are independent directors. Age distribution of the directors and supervisors: 4 are between 41-50 years old (57%), one is between 51-60 years old (14%), 2 are above 60 years old (29%).

The Company's board members possess different expertise and abundant experience in the industry, including the gaming industry, finance, accounting, legal profession, and business management. The diverse array of expertise helps the directors to carry out their executive duties and realize corporate governance. Directors of the Company who also serve as managers should not exceed one-third of the total number of directors. This criterion has been met for the current Board of Directors.

The Company's directors are nominated in accordance with Article 192-1 of the Company Act and Article 15 of the Company's Articles of Incorporation. Independent directors and non-independent directors are nominated separately and elected by the shareholders from 2 candidate lists.



## Collective wisdom of the Board of Directors

To enhance the function of the board members, they attend continuing education courses to continue strengthening their expertise. A total of 7 Company directors attended continuing education courses in 2021, accumulating 21 hours of training. The state of participation in continuing education and training is outlined below:

Job title	Full name	Date	Organizer	Course name	Number of continuing education hours
Legal representative of directors	Wu Ai-Yun	August 11, 2021	Securities & Futures Institute	Practical analysis of corporate social responsibility (CSR, ESG) of corporate governance evaluation	3.0
		November 10, 2021	Securities & Futures Institute	Blockchain technology development and business model	3.0
Legal representative of directors	Tu Yao-Jen	October 18, 2021	Taipei Exchange (TPEX)	Internal equity promotion briefing of OTC and emerging stock companies	3.0
Independent director	Hsiao Feng-Hsiung	November 9, 2021	Taiwan Corporate Governance Association	New corporate governance blueprint and analysis of the key points of legal compliance	3.0
		December 23, 2021	Taiwan Corporate Governance Association	Business financial information analysis and decision-making application	3.0
Supervisor	Lin Wen-Peng	September 30, 2021	Securities & Futures Institute	Examining the new challenges of the Board of Directors from the perspective of corporate governance 3.0	3.0
		December 16, 2021	Securities & Futures Institute	Post-epidemic group taxation management trends	3.0

## Performance of the Board of Directors

The Company has stipulated the Board of Directors' performance evaluation regulations based on the **"Corporate Governance Best-Practice Principles for TSEC/TPEX Listed Companies"**, stipulating the evaluation cycle, period, scope, executing unit of the Board of Directors' performance evaluation and procedure.



The evaluation method includes the self-evaluation of the Board of Directors' performance, board member performance, and functional committee performance. The evaluation content includes:

- **Board of Directors' performance evaluation:** Level of participation in the Company's operations, improving the decision-making quality of the Board of Directors, composition and structure of the Board of Directors, selection, appointment and ongoing continuing education of directors, and internal control.
- **Self-evaluation of board member performance:** Understanding of the Company's goals and tasks, directors' awareness of their duties, participation in the Company's operations, internal relationship management and communication, directors' expertise and continuing education, and internal control.
- **Self-evaluation of functional committee performance:** Level of participation in the Company's operations, functional committees' awareness of their duties, improvement of the decision-making quality of the functional committee, composition and selection of members of the functional committee, and internal control.

The average overall score of the 2021 performance evaluation indicates that the Company's Board of Directors and functional committees are in good working order.

In 2021, the Company issued 21 items of material information on the MOPS. In addition to hosting quarterly meetings in accordance with **"Rules of Procedure for Board of Directors Meetings"**, the Company's management also submits the Company's important reports and information to the directors, including:

- **Accounting Department:** Quarterly financial report.
- **Internal Audit Department:** Monthly internal audit report.

The board members and senior management maintain close contact to communicate major events immediately.

Seven meetings were convened in 2021, and the Board of Directors attendance and operations are outlined below:

Job title	Full name	Actual attendance	Attend by proxy Number of attendances	Actual attendance rate (%)	Remarks
Chairman	Representative, Given Business Inc. <b>Chang Hsieh-Chien</b>	7	0	100	Newly appointed on June 25, 2019, should attend 7 meetings
Director	Representative, Given Business Inc. <b>Wu Ai-Yun</b>	7	0	100	Newly appointed on June 25, 2019, should attend 7 meetings
Director	Representative, Given Business Inc. <b>Tu Yao-Jen</b>	7	0	100	Newly appointed on June 25, 2019, should attend 7 meetings
Independent director	<b>Hsiao Feng-Hsiung</b>	7	0	100	Reappointed on June 25, 2019, should attend 7 meetings
Independent director	<b>Liang Mu-Chun</b>	7	0	100	Newly appointed on June 23, 2020, should attend 7 meetings
Supervisor	<b>Lin Wen-Peng</b>	6	0	86	Newly appointed on June 25, 2019, should attend 7 meetings
Supervisor	Representative, Huangxin Investment Co., Ltd. <b>Lu Shih-Yun</b>	6	0	86	Newly appointed on June 25, 2019, should attend 7 meetings



## Remuneration Committee

To foster a sound remuneration system for the Company's directors and managers, the Company has established a Remuneration Committee and formulated the Remuneration Committee Organization Regulations to evaluate and manage the remuneration of the Company's managers. The Remuneration Committee meets at least twice a year in accordance with the law. The committee consists of 3 members, 2 of whom are independent directors, and an independent director also serves as the convener. The main responsibility is to perform the following functions and powers as a fiduciary and submit the recommendations to the board for discussion.

- (1) Formulate and regularly review the policies, systems, standards and structures for the performance evaluation and remuneration of directors, supervisors and managers.
- (2) Regularly evaluate and determine the remuneration of directors, supervisors and managers, and submit the recommendations to the Board of Directors for discussion.



The Remuneration Committee convened two meetings last year, and the qualifications and attendance of committee members were as follows:

**Attendance of the Remuneration Committee in 2021**

Job title	Full name	Actual attendance	Attendance by proxy	Actual attendance rate (%)	Remarks
Convener	Hsiao Feng-Hsiung	2	0	100	Reappointed on June 25, 2019, should attend 2 meetings
Committee member	Li Chi-Fang	2	0	100	Reappointed on June 25, 2019, should attend 2 meetings
Committee member	Liang Mu-Chun	2	0	100	Newly appointed on December 24, 2019, should attend 2 meetings

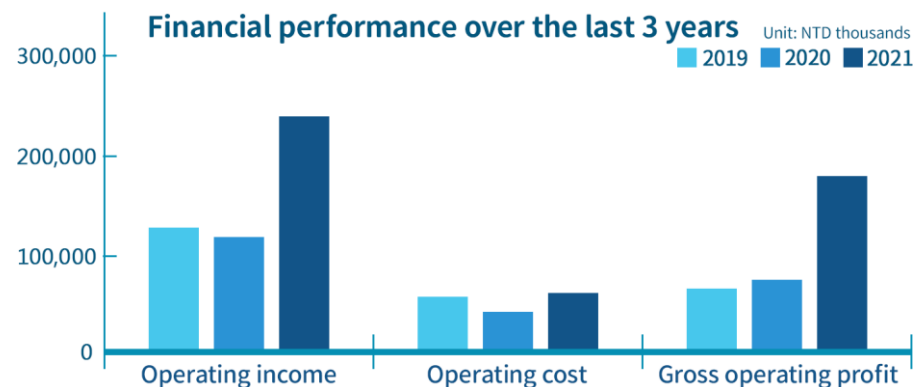
## Participation in external organizations

In order to understand the industry environment and development trends, the Company has also joined the **TGIPA**, which is a corporate organization jointly formed by manufacturers in the Taiwanese gaming industry to consolidate the resources of Taiwan's game industry-related companies and organizations to promote exchanges in the industry and develop business opportunities for cooperation. We are committed to creating a high-quality development environment in the industry. The association is currently the most influential public association group in the domestic gaming industry, and the chairman of the Company also serves as a director of the association.

## 1.2 Business performance

In 2021, the consolidated revenue of the Company was NT\$248,364 thousand, an increase of **114%** compared to 2020; the gross operating profit was NT\$187,971 thousand, an increase of **152.14%** compared to 2020; the EPS was NT\$4.8.

Due to the COVID-19 pandemic, people's leisure activities gradually shifted towards indoor recreation to stimulate the Company's product sales.



Financial performance over the last 3 years				Unit: NTD thousands
Item/Year	2019	2020	2021	
Operating income	123,407	115,951	248,364	
Operating cost	(60,022)	(41,400)	(60,393)	
Gross operating profit	63,385	74,551	187,971	
Operating expenses	(72,226)	(72,763)	(92,043)	
Operating income	(8,841)	1,788	95,928	
Non-operating income (expenses)	(4,215)	(1,244)	(2,984)	
Pretax (loss) profit	(13,056)	564	92,944	
Earnings (loss) per share	(0.97)	0.04	4.8	
Return on assets (%)	-3.47	0.72	26.63	
Return on shareholders' equity (%)	-10.23	0.33	34.5	
Employee remuneration and benefit expenses	46,476	46,264	60,821	

Note: The Company did not receive any financial subsidies from the government during 2019-2021.

## Tax policy

The Company strives to implement tax compliance and fulfills its corporate social responsibility in order to generate corporate value and manage tax risks effectively, as well as formulate tax governance policies and transfer pricing policies in a bid to create a sound tax management mechanism and tax governance culture, thereby ensuring efficiency and efficacy. At the same time, we are committed to applying tax strategies and managing tax costs by upholding a spirit of steady operations. Moreover, tax is considered as one of the necessary costs of legal compliance during the Company's operation. In doing so, we can improve our corporate value and fulfill our corporate citizenship obligations.



## 1.3 Ethics

### Ethical governance

The Company has formulated the “**Ethical Corporate Management Best Practice Principles**”, the “**Procedures for Ethical Management and Guidelines for Conduct**”, as well as relevant internal regulations that state ethical management policy, methods, and the commitment of the Board of Directors and management to actively implement the management policy. The “**Procedures for Ethical Management and Guidelines for Conduct**” stipulate conduct compliance-related matters, specifying the code of conduct that all employees must comply with when performing their duties, as well as disciplinary measures for transgressors. Furthermore, to realize ethical management, the Company has designated the Legal Department as the responsible unit, as well as established an effective accounting system and internal control system. Internal auditors examine the compliance of various systems on a regular basis and report to the Board of Directors at least annually.

### Conflict of interest recusal

The Company has formulated the principle of conflict of interest recusal. If there is a conflict of interest in the transaction and decision-making process involving directors, supervisors and managers, they may not participate in the decision-making or voting process.

### Business ethics

The Company regulates unethical behavior and related disciplinary actions in the “**Employee Code of Ethical Conduct**”. Violation of laws or fraud are reported to supervisors, managers, internal auditors or other relevant personnel via email or written report.

### Whistleblower protection system

After accepting a complaint, a private investigation will be conducted to protect the relevant parties' privacy and provide them with an opportunity to mount a defense. Comprehensive protections are in place for whistleblowers to ensure investigation quality and to prevent unfair treatment or retaliation against whistleblowers.

## 1.4 Risk management

The Company monitors changes in the international environment and the industry according to the operating environment, and identifies other unexpected risks. An early warning, response and crisis management plan is devised to minimize the impact of risks. The analysis and evaluation of various risk events and response methods are outlined below:

Risk item	Risk assessment	Response strategy	Market opportunity
<b>Interest rate, exchange rate</b>	<ol style="list-style-type: none"> <li>1. Fluctuations in interest rate, exchange rate</li> <li>2. Inflation</li> </ol>	<p>Pay attention to future interest rate trends, adjust accordingly, and take the necessary hedging measures. Furthermore, although inflation in the overall economic environment is demonstrating a rising trend, it has negligible impact on the Company due to the nature of the industry. However, the Company will continue to monitor market price fluctuations to provide management with the latest information for decision-making and review purposes.</p>	<p>Apply a rigorous financial governance system that is consistent with the Company's operating goals, and adjust financial strategies according to market mechanisms to achieve hedging and raise corporate value.</p>
<b>Product market</b>	<ol style="list-style-type: none"> <li>1. Product supply</li> <li>2. Market positioning and deployment</li> </ol>	<p>The Company will continue to update and develop games according to the game development schedule in order to provide better game services and products for gamers in order to increase the Company's competitiveness in games. For our short-term goal, we focus on ensuring steady supply of products and developing diverse products. In terms of our long-term goal, we position ourselves as a provider of digital entertainment services. As the domestic game market develops in response to the popularization of the Internet and transformations in the living, consumption, learning and entertainment habits of netizens, the development and application of the content industry offers abundant business opportunities and room for development, while digital entertainment services have become a worthwhile investment for the Internet, communication, entertainment and popular game industries. Wayi possesses a wealth of experience and advantages in content production, operation, and integrated marketing. In the future, we aspire to develop a more diversified digital entertainment service market and engender greater company value.</p>	<ol style="list-style-type: none"> <li>1. In recent years, the mobile game market has become increasingly sophisticated, hence it is now a focus of developers and operators. However, surveys indicate that online game players still possess advantages such as stability and long duration over mobile game players. Consequently, in terms of product evaluation, the Company does not focus on single-item products, but balanced and diverse developments remain the Company's short-term and medium-term goals in a bid to satisfy and reach different market groups.</li> <li>2. The sales performance of game consoles has continued to increase in recent years, which is also a potential opportunity for the Company.</li> </ol>

<b>Purchase and sales</b>	Purchase source and sales target	The Company's main purchase source and sales target involve different industrial characteristics and phased operational considerations. Future purchase sources and sales targets are moderately diversified based on the growth trend of the Company and industrial growth, so as to ensure a more balanced and stable operating outcome. This is the ultimate objective of the Company's ongoing efforts.	Currently, products evaluated are mostly from Japanese and South Korean developers. However, we have also begun to evaluate products from domestic developers. At the same time, the agency of European and American games is also being evaluated to respond to market changes and achieve the goal of decentralizing purchase sources.
<b>Information and communication security</b>	<ol style="list-style-type: none"> <li>1. Phishing email</li> <li>2. Files with malicious links</li> </ol>	The Company blocks most attacks through employee information security education, training and promotion, while the firewall prevents malicious links and viruses. The Company continues to monitor updated vulnerability releases and subsequent patches in conjunction with regular scanning of anti-virus software to materialize the current information security environment and control.	Offering an uninterrupted, stable, and safe operating environment in today's market is a prerequisite, so that products and services can be protected from becoming obsolete via information security protection.





## 2.1 Supply chain management

## 2.2 Product safety

## 2.3 Information and communication security

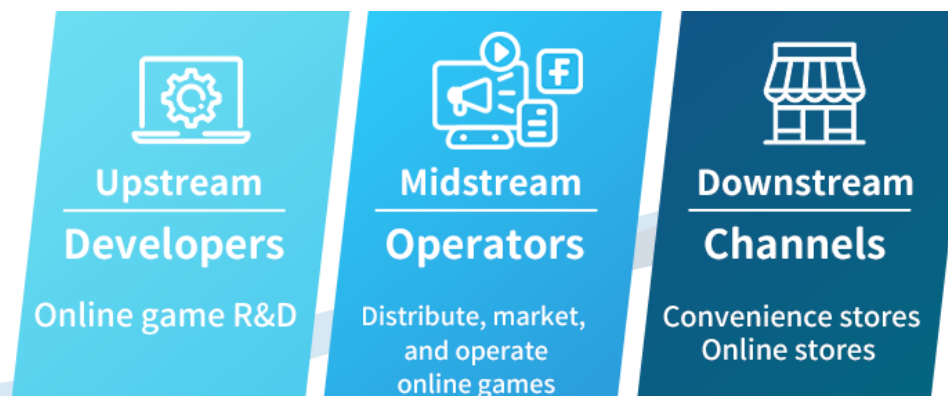
## 2.4 Legal compliance

## 2.1 Supply chain management

### Industry value chain

As far as the game software industry chain is concerned, game software developers are considered upstream, responsible for designing the game's story structure and content, while program developers and artists are in charge of designing characters and scenes to complete the game's development. The midstream consists of game operators, responsible for the game's marketing, promotion, online operation, and customer service; the downstream comprises distributors, responsible for assisting the operators to sell point cards or product packs. At present, they are mostly sold through convenience stores, virtual online stores and mobile platforms for the convenience of players.

Due to the large number of domestic and overseas game developers, the Company not only maintains close ties with existing partner developers and ensures the smooth operation of existing products, but also continues to negotiate new game project cooperation to introduce more great products to the Company. Furthermore, we are also vigorously expanding cooperation opportunities with different R&D companies in Japan, South Korea and other countries. Additionally, in regards to server services, we will introduce a reliable and safe gaming experience according to the game technology and the developer's development environment, where Google or Amazon's cloud services are chosen as the primary partner.





## Product development trends

With the popularization of mobile devices, everyone owns a smartphone and tablet computer, in turn facilitating development in the mobile gaming industry. Various game developers are releasing a wide range of mobile games to capture the mobile game market share, thereby intensifying competition. Apart from the existing online game developers competing for the mobile game market share, more new game distributors are also engaging in the market.



### (1) Cross-platform development

Since TV game console and mobile device hardware developers are developing different game platforms, in order to expand the market, games are now developed for multiple platforms to enhance competitiveness.

### (2) More diversified game genres

As the number of players in the mobile game market increases significantly, developers are designing games across more diverse genres for emerging markets that include women, children, and senior citizens in order to cater to the needs of different groups.

### (3) Combining games with social media

The social media reach among computer users is the highest in Taiwan, indicating that social networking sites have become an integral part of their lives. At the same time, due to the emergence of social media and high user stickiness on social media, games that do not require installation and are easy to operate command the highest user attention. Mobile web games are usually designed with social interaction in mind. Since mobile social games are easy to operate, the market often attracts various game developers.



## 2.2 Product safety

The Company has always strived to comply with relevant domestic and foreign regulations, and monitors orders from competent authorities or domestic/foreign laws that have a significant impact on the Company to identify financial, information security, intellectual property and various business-related regulations, as well as revise internal management procedures and operating regulations.



The Company also conducts internal promotion of various laws and regulations from time to time to prevent the possibility that colleagues may unintentionally violate laws and regulations due to a lack of familiarity with their contents.

The Company is engaged in the gaming industry and complies with regulations such as the **“Game Software Rating Management Regulations”**, **“Consumer Protection Act”**, **“The Protection of Children and Youths Welfare and Rights Act”**, and **“Mandatory Provisions and Prohibitory Provisions of Standard Form Contract to Be Included for Online Games”** to protect the rights of relevant stakeholders.

According to the **“Game Software Rating Management Regulations”**, released software must display ratings information on the label as per regulations. The Company has rated the games based on the **“Game Software Rating Management Regulations”** and displays corresponding warnings on the labels. Moreover, we have signed a game service contract with consumers in accordance with the **“Mandatory Provisions and Prohibitory Provisions of Standard Form Contract to Be Included for Online Games”** to comply with relevant laws and regulations.

The Company’s main products include electronic entertainment (online games), which are not physical products and therefore do not contain chemical substances that can cause food safety concerns. During the reporting period of the report, no product (or service) information or labeling violated marketing and promotion-related laws and regulations.

In addition, the Company also attaches great importance to the legal compliance of supply chain manufacturers. If suppliers (game developers) encounter inequality in employment, remuneration, or promotion, etc. due to gender discrimination, or fail to prevent adverse social impacts such as labor endangerment caused by gender discrimination and sexual harassment, or other negative events, the Company will endeavor to determine the cause and demand them to make the necessary improvements. If the supplier fails to improve or the offenses are serious, the Company will adjust or terminate the partnership.



## 2.3 Information and communication security

For information security, the Company's Information Department doubles as the Information Security Management Team and works in tandem with relevant business units. The team is responsible for formulating the information security management policy and conducting reviews and revisions regularly, as well as complying with the annual internal audit and internal computer cycle audit report.

In order to ensure the accuracy of the Company's business information and personal data protection, we regularly verify the operation of each unit's information system, and measure the risk level, urgency level, availability and other factors to determine the acceptable risk level in order to devise and implement a response plan, and review its effectiveness.

The management team conducts annual management audit to ensure the effectiveness and suitability of the policies and measures. During the reporting period of the report, the Company did not incur any losses and impacts caused by major information security incidents.

### Management solutions:

 <p><b>Internal solutions</b></p>	<ul style="list-style-type: none"> <li>• Host vulnerability scans are scheduled to assess whether the internal environment can lead to security vulnerabilities.</li> <li>• Internally, the computer environment is regularly updated and upgraded to newer versions, and anti-virus software is installed. The anti-virus software's alarm events are reviewed every month, while operating system updates and computer access rights are reviewed quarterly to prevent unauthorized programs from obtaining special permissions. Furthermore, a data backup and restoration system is established according to the file host risk level, and a backup restoration test is carried out for important data biannually.</li> <li>• To elevate the employees' information security awareness and reduce information security risks, the Company arranges annual education and training to promote information security and personal data protection. These are conducted in compliance with the information security policy, management regulations, and standard procedures.</li> </ul>
 <p><b>External solutions</b></p>	<ul style="list-style-type: none"> <li>• Create a firewall at the external gateway end with an intrusion detection and anti-virus system to implement information security prevention and alarm. Advanced persistent threats are detected and blocked, and the information policy is regularly reviewed and adjusted.</li> <li>• All external VPN connections are subject to dynamic passwords or two-factor authentication to reinforce connection security. Firewall policies and VPN connection records are reviewed biannually.</li> </ul>



## 2.4 Legal compliance

The long-term, steady operation of the Company is of great importance to all stakeholders. Besides reassuring employees and investors, the Company can continue to receive useful feedback and support from the customers.

To achieve the goal of sustainable and stable business, “**economy and profitability**” are the essence of corporate survival. However, with the rise of consumer awareness, social and economic regulations are also changing rapidly. The Company is mainly engaged in the gaming industry, and it must be able to adapt quickly to comply with relevant regulations, provide high-quality services, and generate steady profits to achieve corporate sustainability. The Company operates under relevant domestic and foreign laws and regulations, and monitors trends in domestic and foreign policy developments, as well as changes in laws and regulations in order to adjust relevant operation strategies. In doing so, we endeavor to achieve corporate sustainability.

The Company is engaged in the gaming industry and complies with regulations such as the “**Game Software Rating Management Regulations**”, “**Consumer Protection Act**”, “**The Protection of Children and Youths Welfare and Rights Act**”, and “**Mandatory Provisions and Prohibitory Provisions of Standard Form Contract to Be Included for Online Games**” to protect the rights of relevant stakeholders.

The Company promotes the latest changes in regulation at any time according changes in laws and regulations or the latest case studies through education and training, requiring all Company employees to comply with relevant laws and regulations, as well as bolster their compliance awareness.

During the reporting period, the Company did not violate any environmental, social, or economic laws and regulations. Furthermore, since the Company's products are not exported to Europe directly or indirectly, RoHS-related regulations are not applicable. At the same time, no major consumer disputes or legal violation disputes occurred during the reporting period.



3.1 Personnel structure

3.2 Employee care

3.3 Talent development

3.4 Healthy workplace

Wayi regards colleagues as our business partners, and we strive to create a healthy, safe, diverse, and inclusive work environment, as well as realize employee training and care for the sake of creating a diverse, equal, and creative LOHAS workplace that can foster employee growth.

To foster a LOHAS workplace, the Company emphasizes harmonious relations, provides colleagues with due respect and care, as well as a competitive remuneration and benefits system. At the same time, a comprehensive communication system has been established to prevent any form of forced or compulsory labor. Various recreational activities are organized to facilitate work life balance among colleagues.

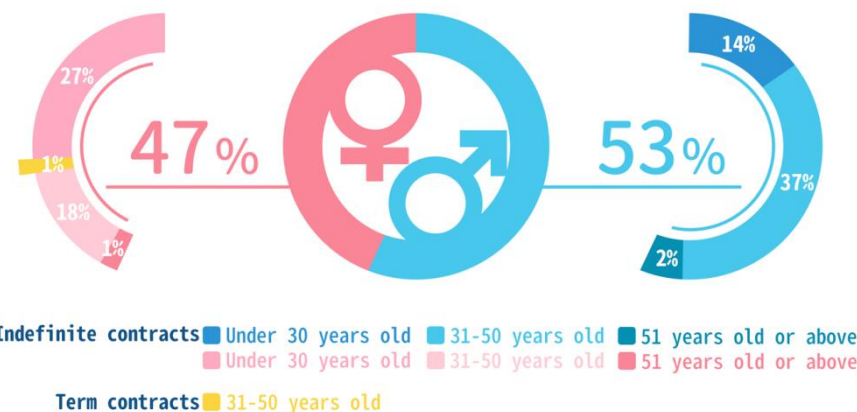
During the reporting period, the Company did not experience any workplace labor disputes.



### 3.1 Personnel structure

The Company abides by national labor-related regulations and the Act of Gender Equality in Employment. At the same time, the Company's starting salary for new employees is higher than the basic salary stipulated by the Labor Standards Act. Remuneration is given based on job content, work experience and seniority, while the employees' professional skills are used as the main selection criterion. There is no preferential treatment or discrimination based on gender, age, race, nationality, religion or political view. In 2021, the Company had a total of 74 employees, including 39 men (53%) and 35 women (47%).

In terms of guaranteeing equal employment opportunities for disadvantaged groups, the Company employed one employee (1.35%) with disabilities in 2021, which meets the standard of 1% of the quota in Article 38 of the People with Disabilities Rights Protection Act.



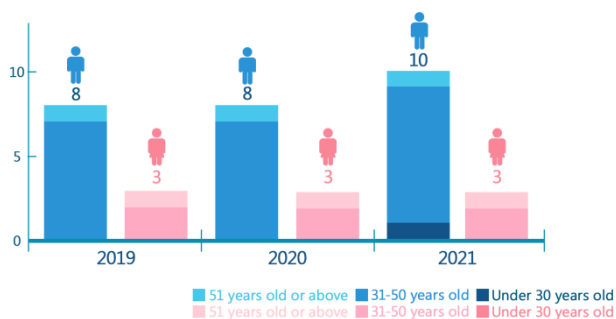
	Female						Male						Total
Age	Under 30 years old		31-50 years old		51 years old or above		Under 30 years old		31-50 years old		51 years old or above		
	Number of people	Percentage (%)	Number of people	Percentage (%)	Number of people	Percentage (%)	Number of people	Percentage (%)	Number of people	Percentage (%)	Number of people	Percentage (%)	
Indefinite contracts	20	27.03	13	17.57	1	1.35	10	13.51	27	36.49	2	2.70	73
Term contracts	0	0	1	1.35	0	0	0	0	0	0	0	0	1
Total	20	27.03	14	18.92	1	1.35	10	13.51	27	36.49	2	2.70	74

Note:

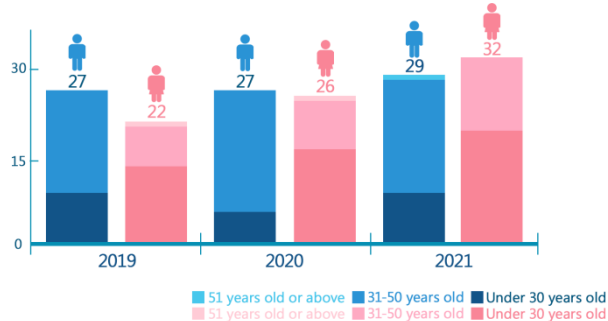
1. The above information is calculated based on the current employees as of December 31, 2021, and there are no statistical assumptions.
2. The number of people in the above table does not include directors who do not serve in the Company.
3. Ratio (%) = Number of people in the current category (gender, age) / Total number of employees at the end of the current year.

There are 13 managers (10 men and 3 women, accounting for 17.57% of the total number of employees) and 61 non-management employees (29 men and 32 women, accounting for 82.43% of the total number of employees). In particular, there are 10 senior executives (above the managerial level), with the exception of one Korean employee, all the employees are Taiwanese citizens

Age distribution of executives over the last 3 years



Age distribution of employees over the last 3 years



Age distribution of employees over the last 3 years

Year		2019	2020	2021	
Item/Gender	Age	(Number of people)	(Number of people)	(Number of people)	
Executives	Male	Under 30 years old	0	0	1
		31-50 years old	7	7	8
		51 years old or above	1	1	1
	Female	Under 30 years old	0	0	0
		31-50 years old	2	2	2
		51 years old or above	1	1	1
Subtotal		11	11	13	
Non-management employees	Male	Under 30 years old	9	6	9
		31-50 years old	18	21	19
		51 years old or above	0	0	1
	Female	Under 30 years old	14	17	20
		31-50 years old	7	8	12
		51 years old or above	1	1	0
Subtotal		49	53	61	
Total		60	64	74	



### 3.2 Employee care

Employees are the Company's most valuable assets, and ensuring employee satisfaction is the Company's most important objective. Consequently, in addition to providing employees with excellent work conditions, the Company also values their welfare and strives to meet their needs.

In accordance with the provisions of the Labor Insurance Act and the National Health Insurance Act, the Company's employees are all covered by insurance (providing injury and sickness benefits, disability benefits, maternity benefits and death benefits), national health insurance and other basic employee rights when they start to work for the Company. We have also created comprehensive leave and incentive measures and a wide array of benefits in addition to Lunar New Year and employees' birthday cash gifts.

Furthermore, the Company has stipulated the **"Wayi Salary Payment Regulations"** as the basis for calculating the employees' salary. We actively monitor the market salary level and examine the salary environment of the market at all times to make the necessary adjustments in the hope of recruiting outstanding employees to work for the Company.

The Company's business performance and employee remuneration are closely related. According to Article 25 of the Company's Articles of Incorporation: **"If the Company has profit in the year, the remuneration of the directors and supervisors shall not be more than 3%, and the employees' remuneration shall not be less than 1% after deducting accumulated losses."** This is to thank the employees for their contributions and to grow with the Company. Furthermore, the Company has a comprehensive performance appraisal system and work regulations, clearly stipulating the remuneration and reward and punishment standards; every employee's performance appraisal is used as reference for promotion, transfer, remuneration, bonus payment, education and training, and career planning.



## Employee benefits

The Company has also formed an Employee Welfare Committee consisting of members elected by employees. In addition, we regularly organize employee trips, dinner parties, visits, arts and cultural appreciation activities, etc., and we have implemented various benefits such as festival gifts/cash gifts and marriage, funeral, and childbirth subsidies. The various benefits are outlined below:

Item	Description
<b>Insurance</b>	<ul style="list-style-type: none"> <li>● Labor insurance</li> <li>● National health insurance</li> <li>● Group insurance (term life insurance, life insurance for cancer patients, cancer surgery insurance, accident insurance, critical illness insurance, accident medical insurance, hospitalization insurance)</li> <li>● Labor pension (6% of employee salaries are contributed to their retirement pension in accordance with the law)</li> </ul>
<b>Cash bonus system</b>	<ul style="list-style-type: none"> <li>● Dragon Boat Festival: Cash gift or gift or organizing various activities</li> <li>● Moon Festival: Cash gift or gift or organizing various activities</li> <li>● Year-end bonus</li> <li>● A dividend system has been created based on the Company's business performance</li> </ul>
<b>Employee benefits</b>	<ul style="list-style-type: none"> <li>● Birthday cash gift</li> <li>● Wedding subsidy</li> <li>● Childbirth subsidy</li> <li>● Medical subsidy</li> <li>● Funeral subsidy</li> </ul>
<b>Health examination</b>	<ul style="list-style-type: none"> <li>● Employee health examination: A triennial employee health examination is conducted in conjunction with hospitals or health examination institutions.</li> </ul>

<b>Recreation and entertainment</b>	<ul style="list-style-type: none"> <li>● Year-end banquet</li> <li>● Employee Welfare Committee: Prepares various employee activities</li> <li>● Club activities: The Company has established a wide range of educational or recreational clubs to offer employees diverse recreational activities. Relevant subsidies are also provided by the Company.</li> <li>● Recreation center: The Company has created a recreation center featuring a basketball court, a gym, a swimming pool, and other facilities, allowing employees to engage in relaxing activities for the mind and the body.</li> <li>● Beneficial activities: Employees can enjoy discounts on the Company's products. We host gatherings, afternoon teas, and movie appreciation events from time to time.</li> </ul>
<b>Other</b>	<ul style="list-style-type: none"> <li>● Weekends off</li> <li>● Emergency relief fund</li> <li>● Annual company trip subsidy</li> <li>● Company employees enjoy internal/external education and training</li> </ul>

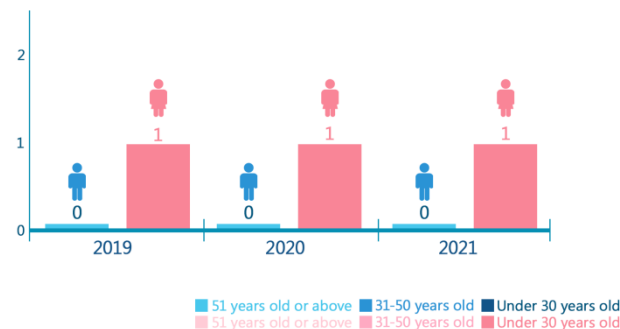


## Parental leave

According to the “**Act of Gender Equality in Employment**”, female employees are entitled to prenatal examination leave and maternity leave during pregnancy and before and after childbirth while male employees are entitled to paternity leave when their spouses give birth. In accordance with the provisions of the “**Act of Gender Equality in Employment**”, the Company provides parental leave without pay for employees, and may not terminate the labor contract during maternity leave. Furthermore, they can return to their original unit and position upon the ending of the employee’s leave of absence without pay.



Actual number of applications for parental leave in the current year



Year	2019			2020			2021		
Gender/total	Male	Female	Total	Male	Female	Total	Male	Female	Total
Number of people eligible for parental leave A	0	1	1	0	1	1	0	1	1
Actual number of applications for parental leave in the current year B	0	1	1	0	1	1	0	1	1
Number of people who should be reinstated after parental leave in the current year C	0	0	0	0	0	0	0	0	0
Actual number of people reinstated after parental leave in the current year D	0	0	0	0	0	0	0	0	0
Actual number of people reinstated after parental leave in the previous year E	0	0	0	0	0	0	0	0	0
Number of people who have worked for one year after parental leave in the previous year F	0	0	0	0	0	0	0	0	0
Reinstatement rate after parental leave in the current year % (D/C)	—	—	—	—	—	—	—	—	—
Retention rate after parental leave in the current year % (F/E)	—	—	—	—	—	—	—	—	—

Note: The same individual applied for parental leave without pay from 2019 to 2021, and the same employee resigned at the end of the parental leave.



## Workplace of Happiness



Dragon Boat Festival dinner party



Company trip



Movie appreciation



Christmas dinner party



Teatime



Movie appreciation

## Retirement system

The Company's retirement system and regulations are formulated according to "Labor Standards Act" and "Labor Pension Act"-related regulations.

- (1) For employees to whom the regulations of the retirement system of the Labor Pension Act (new retirement system) apply, the Company will allocate 6% of their monthly salary to their Individual Labor Pension Account.
- (2) The Company does not have employees to whom the old pension fund plan applies.

## Notice regarding operational changes

The Company provides advance notice of the contract termination date in accordance with the provisions of Article 16-1 of the Labor Standards Act. The following provisions are complied with:

- I. For employees who have worked for more than 3 months but less than a year, a 10-day advanced notification is needed.
- II. For employees who have worked for more than a year but less than 3 years, a 20-day advanced notification is needed.
- III. For employees who have worked for more than 3 years, a 30-day advanced notification is needed.
- IV. After receiving the advance notice referred to in the preceding paragraph, an employee may, during hours of work, ask for leave of absence for the purpose of finding a new job. Such leave of absence may not exceed 2 work days per week. Wages shall be paid during such leave of absence.



### 3.3 Talent development

#### Talent retention

The Company values diverse talent development and utilization, and is committed to implementing an equal and friendly workplace, providing a work environment for employees to learn, grow and develop their talents. In doing so, we can encourage them to improve themselves and develop their career.

New employee					Resigned employees			
Gender	Male		Female		Male		Female	
Age	Number of people	Percentage of new employees	Number of people	Percentage of new employees	Number of people	Turnover	Number of people	Turnover
Under 30 years old	11	110%	13	100%	3	30%	7	54%
31-50 years old	6	22%	5	25%	11	41%	4	20%
51 years old or above	0	—	0	—	0	—	1	50%
Total	35 persons				26 persons			
Total number of employees	74 persons							
Total new employee hiring rate	47.29%							
Total turnover	35.14%							

Note:

1. New employee hiring (turnover) rate = Number of new (resigned) employees in the category (gender, age) in the year / Total number of employees in the category in the year.
2. Total new employee hiring (turnover) rate = Number of new (resigned) employees in the category in the year / Total number of employees at the end of the year.
3. New employees include those who quit during the year.



## Performance management

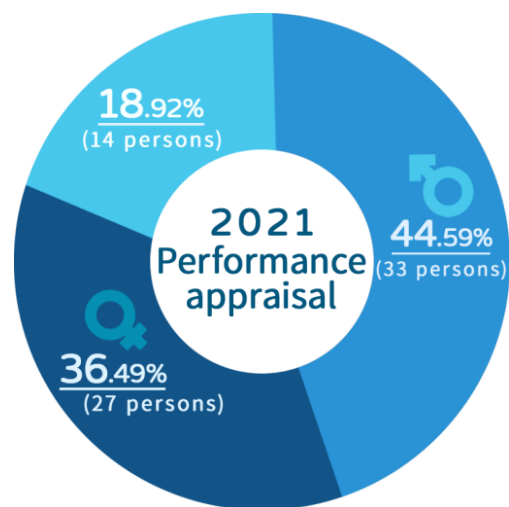
The Company hopes to understand employees' work conditions through performance feedback, as well as reviewing and gauging the employees' skill development. The Company conducts performance appraisal every year based on the **"Annual Performance Appraisal"**, and the gender factor will not affect employees' rights to receive performance management. The performance appraisal is conducted based on the **"Annual Work Performance Appraisal Form"**, and it is used as reference for issuing bonuses, adjusting remuneration or job promotion.

Except for 14 new employees with less than 3 months of experience in the current year who were not included in the assessment, all other employees of the Company were subject to performance assessment. In 2021, 44.59% of the male employees (33 persons) and 36.49% of the female employees (27 persons) actually underwent performance appraisal.

## Talent cultivation

The Company has stipulated the **"Employee Education and Training Regulations"** to encourage colleagues to engage in continuing education and receive education and training to improve their professional knowledge and vocational skills, as well as to enrich their knowledge, wisdom, skills and potential, and provide them with a sound learning environment and a complete education and training framework, including new employee training, professional training, statutory education and training, and irregular seminars. The Company also encourages colleagues to pursue on the job continuing education, thus we provide them with tuition fee/credit fee subsidies.

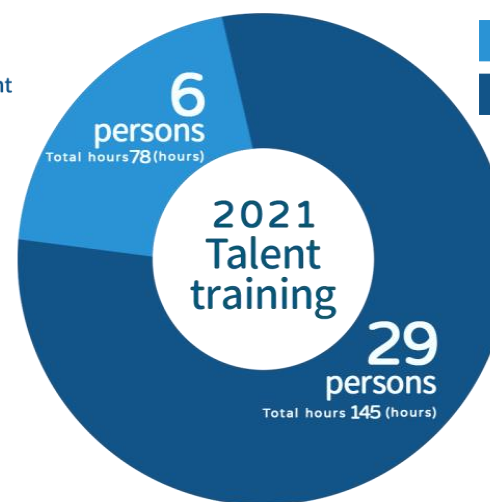
In 2021, 35 people underwent continuing education, accumulating 223 hours of training at a cost of NT\$68 thousand; the content of education and training encompassed financial accounting, management, internal audit and new employee training.



Male employees who underwent performance appraisal

Female employees who underwent performance appraisal

Those not included in the performance appraisal



Training outside the Company

Training inside the Company

Year	2021	
Item	Course hours	Number of people who underwent training
Training inside the Company	145	29
Training outside the Company	78	6
Training expense (NTD thousands)	68	
Total training hours	223	
Average training hours	3.01	

Note: Average training hours = Total training hours / Total number of employees at the end of the year

## 2021 Education and training statistics by employee category



35 people in total



Total 233 / 6.37

### 2021 education and training statistics by employee category

Employee category		Total training hours	Total number of people	Average training hours
Executives	Male	15	3	5
	Female	24	4	6
Non-management employees	Male	107	14	7.64
	Female	77	14	5.5
Total		223	35	6.37

#### Remarks:

1. Average number of education and training hours for male/female employees in each category = Total training hours for male (female) employees in the category / Total number of male (female) employees in the category at the end of the year.
2. Average hours of employee education and training = Total hours of employee education and training / Total number of employees at the end of the year.
3. Supervisors refer to management personnel at or above the primary level.

### 3.4 Healthy workplace

To create a healthy and safe workplace and protect employees from occupational disasters, Wayi has formulated the “**Wayi Safety and Health Code of Conduct**” in accordance with Article 34-1 of the Occupational Safety and Health Act. After the code is approved by the labor and management meeting, it is promulgated and provided to all colleagues to ensure compliance.

According to Article 2 of the “**Wayi Safety and Health Code of Conduct**”: Laborers refer to individuals who are hired by the organization to provide their services and receive compensation in return; workers refer to laborers, self-employed workers, and other personnel who work under the instruction or oversight of the individual in charge of the workplace.



Workplace safety measures implemented by the Company are elaborated below:

- Employees responsible for general affairs have completed the occupational safety and health training course and acquired the training certificate.
- New colleagues are required to provide a copy of their health examination report, and the Company also schedules triennial health examinations for them to care for their health.
- Protection measures at the workplace:
  - (1) The Company's workplace complies with office building safety regulations, and a firefighting system has been installed in accordance with the Fire Services Act. Annual firefighting drills are conducted in collaboration with the fire department.
  - (2) The filter element of the water dispenser in the tea room is replaced every quarter, and the water tower is cleaned by the building management unit to ensure the quality of drinking water.
  - (3) The air conditioning system is serviced quarterly, and the air conditioning system is updated to ensure air quality at the workplace.
  - (4) The office area and toilets are cleaned by the building management unit to maintain the tidiness and comfort of the workplace.
- Personal safety protection measures:
  - (1) The Company has installed a security surveillance system to provide colleagues with a safe workplace.
  - (2) Access control is implemented by the building management, which also conducts regular patrols and inspections on various floors.
  - (3) Access control is implemented by the building management according to the work needs of various employees.
  - (4) The Company convenes labor-management meetings every 3 months, and ad hoc meetings are convened in case of emergencies. During the reporting period, no work-related injuries or occupational illnesses took place.

## COVID-19 pandemic prevention measures

Due to the serious nature of the COVID-19 pandemic, the Company has implemented various pandemic prevention measures to protect the physical and mental well-being of colleagues and minimize the pandemic's impact on their lives.

- (1) The Company's entrances and elevators are equipped with temperature measurement instruments and automatic alcohol sprayers for our colleagues.
- (2) Colleagues are required to wear a mask at all times in the office and avoid unnecessary meetings.
- (3) Alcohol spray disinfection operations are carried out in the morning and afternoon.
- (4) Flexible working hours are extended to prevent colleagues from commuting during peak hours and minimize the risk of infection.
- (5) Work from home is implemented in accordance with the pandemic situation to lower the risk of infection for our colleagues.





#### 4.1 Environmental protection

#### 4.2 Social charity

### 4.1 Environmental protection

In response to global climate change, Wayi and its employees strive to decrease energy consumption and waste generation. While pursuing operational and business performance, we also abide by the spirit of environment management and cooperate with the government's policy to enhance environmental management performance.

#### Energy consumption

Unlike the conventional manufacturing industry, the Company is part of the multimedia software industry, hence no hazardous waste or air pollution is generated. Wayi mainly consumes externally purchased electricity, while water consumption at the headquarters and the Taichung branch office is supplied by the Taipei Water Department and Taiwan Water Corporation, respectively. According to the World Resources Institute's [Water Risk Atlas](#), the Company is situated in a **low-medium risk (1-2)** region, and its water withdrawal does not have a major impact on the local water source. Various statistics are illustrated in the following table:

Year	2019	2020	2021
Number of employees (people)	60	64	74
Externally purchased electricity (GJ)	1,089.22	1,076.26	1146.12
Energy intensity (GJ/number of employees)	18.15	16.82	15.49
Water withdrawal (ML)	1.046	1.017	0.521
Water use intensity (ML/number of employees)	0.017	0.016	0.007

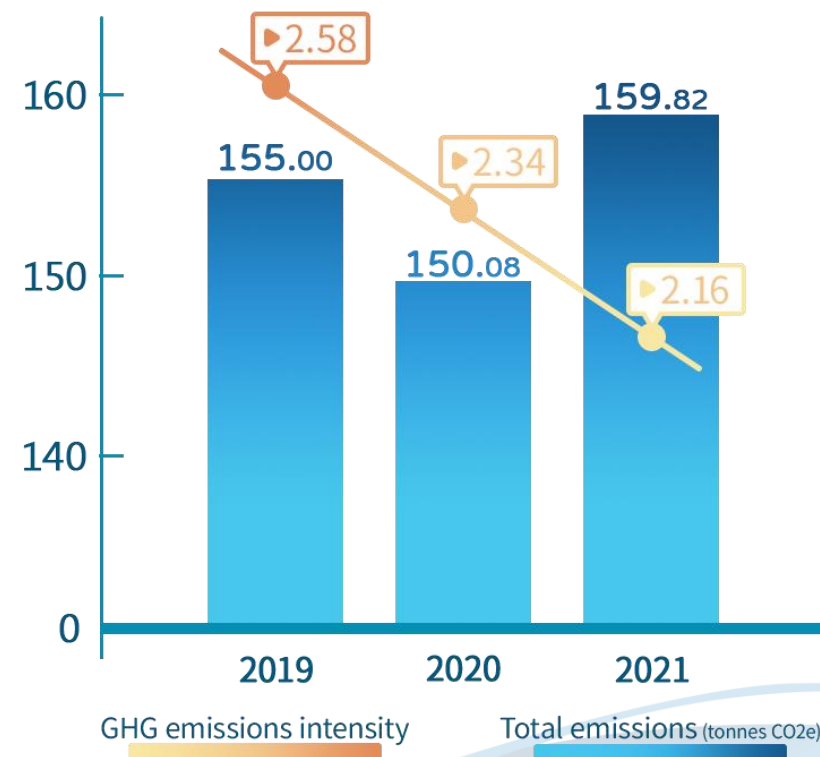
## Greenhouse gases

Year	Unit: Tonnes CO <sub>2</sub> e		
	2019	2020	2021
Scope 1	—	—	—
Scope 2	155.00	150.08	159.82
Total emissions (tonnes CO <sub>2</sub> e)	155.00	150.08	159.82
Number of employees (people)	60	64	74
GHG emissions intensity (tonnes CO <sub>2</sub> e/number of employees)	2.58	2.34	2.16

Note:

1. Greenhouse warming potential (GWP) adopts the 5th IPCC evaluation report (2013); electricity carbon emission factor: 0.502kg CO<sub>2</sub>e/kWh
2. Source of conversion factor: EPA, Executive Yuan's GHG emission coefficient management form version 6.0.4

## GHG emissions intensity over the last 3 years







## Energy efficiency measures

The increasing global environmental protection awareness in recent years has also resulted in the rise of consumer awareness and facilitated the emergence of green consumption. Consequently, the level of acceptance of environmental strategies by various businesses and industries has also risen. In light of this trend, the Company endeavors to comply with energy-saving regulations in terms of water, electricity or waste. At the same time, we continue to promote and educate our colleagues to implement energy-saving and carbon-reduction solutions in their daily lives.

To achieve the objective of energy saving and carbon reduction, and with providing a comfortable office environment in mind, the Company has implemented the following energy consumption reduction approaches: installing energy-saving light bulbs (tubes), turning off lights and air conditioners whenever necessary, and maintaining a temperature of above 26°C. The energy-saving measures and implementation results of 2021 are outlined below:

Energy efficiency measures	Electricity bill reduced (NT\$/year)	Estimated energy savings (kWh/year)	Energy saving conversion (GJ/year)	Carbon reduction conversion (tonnes CO2e/year)
Conventional T8 (40W) is replaced with LED (20W)	83,232	27,744	99.88	13.93
Energy-saving light bulbs (23W) are replaced with LED light bulbs (10W)	11,955	3,985	14.35	2.00

Note: Reduction of the electricity bill is calculated based on NT\$3/kWh

 <b>Water resources management</b>	<ul style="list-style-type: none"> <li>▶ Sensors are installed on faucets in the toilet to adjust water output</li> <li>▶ Sensors are installed on urinals in the toilet to adjust water output</li> <li>▶ Potted plants are watered with water collected in recycling trays</li> </ul>
 <b>Waste management</b>	<ul style="list-style-type: none"> <li>▶ Domestic waste is disposed of by the building management.</li> <li>▶ Due to the nature of Wayi's business, some documents potentially involving consumers' personal information are sent to the incinerator directly by the Company.</li> <li>▶ Information waste such as electronic equipment or large office furniture is disposed of by professional contractors.</li> </ul>

## 4.2 Social charity

Amid the threat of the pandemic, social distancing and pandemic prevention measures have changed people's ways of life. In an effort to fulfill its corporate social responsibility, the Company capitalizes on every opportunity to give back to society. Consequently, the Company's Employee Welfare Committee considers purchasing Lunar New Year gift boxes from sheltered workshops as priority to support the employment of disabled groups. The gift boxes are given to our colleagues and clients.



► Gofe Sheltered Workshop

- In 2021, the Employee Welfare Committee purchased NT\$35,370 worth of gift boxes for our colleagues.
- In support of the **“In the Name of Love”** charity fashion carnival in 2012, we sponsored over 500 garments at a cost of over NT\$300,000. Six different types of in-season fashion garments from **“SPIDER SPORTS”** were purchased, and the proceeds were donated to the Genesis Social Welfare Foundation to help the nursing home for people in a vegetative state purchase new equipment.
- In 2003, we co-hosted an invoice donation charity event with the Genesis Social Welfare Foundation, encouraging gamers to donate a total of 5,383 invoices. The invoices generated by gamers' online purchases were donated to the Genesis Social Welfare Foundation in the hope of propagating the online game players' love.
- In 2002, we launched a charity bazaar at COMPUTEX Taipei, raising NT\$310,000 over a period of five days. The proceeds were donated to the **Children Are Us Foundation** to endow children with intellectual disabilities with a new life.



► Charity fashion carnival



► Charity bazaar

## Appendices

### Appendix 1 - GRI Standards Index

#### General Disclosures 2016

GRI Standards	Topic-specific disclosures		Chapter	Page number	Note
102 General Disclosures	Organizational profile				
	102-1	Name of the organization	Wayi milestones	07	
	102-2	Activities, brands, products, and services	Wayi milestones	07	
	102-3	Location of headquarters	Wayi milestones	07	
	102-4	Location of operations	Wayi milestones	07	
	102-5	Ownership and legal form	Wayi milestones	07	
	102-6	Markets served	Wayi milestones	07	
	102-7	Scale of the organization	Wayi milestones	07	
	102-8	Information on employees and other workers	3.1 Personnel structure	48	
	102-9	Supply chain	2.1 Supply chain management	42	
	102-10	Significant changes to the organization and its supply chain	Wayi milestones	07	
	102-11	Precautionary Principle or approach	1.4 Risk management	40	
	102-12	External initiatives	—	—	None
	102-13	Membership of associations	1.1 Governance organization	22	

Strategy				
102-14	Statement from senior decision-maker	Commitment to sustainable management	04	
Ethics and integrity				
102-16	Values, principles, standards, and norms of behavior	1.1 Governance organization	22	
Governance				
102-18	Governance structure	1.1 Governance organization	22	
102-22	Composition of the highest governance body and its committees	1.1 Governance organization	22	
102-23	Chair of the highest governance body	1.1 Governance organization	22	
102-24	Nominating and selecting the highest governance body	1.1 Governance organization	22	
102-25	Conflicts of interest	1.1 Governance organization	22	
102-27	Collective knowledge of highest governance body	1.1 Governance organization	22	
102-28	Evaluating the highest governance body's performance	1.1 Governance organization	22	
102-33	Communicating critical concerns	1.1 Governance organization	22	
102-34	Nature and total number of critical concerns	1.1 Governance organization	22	

Stakeholder communication					
102-40	List of stakeholder groups	Stakeholder communication and engagement	11		
102-41	Collective bargaining agreements	—	—	None	
102-42	Identifying and selecting stakeholders	Stakeholder communication and engagement	11		
102-43	Approach to stakeholder engagement	Stakeholder communication and engagement	11		
102-44	Key topics and concerns raised	Stakeholder communication and engagement	11		
Reporting practice					
102-45	Entities included in the consolidated financial statements	Reporting boundary and scope	02		
102-46	Defining report content and topic boundaries	List of material topics	15		
102-47	List of material topics	List of material topics	15		
102-48	Restatements of information	Reporting boundary and scope	02		
102-49	Changes in reporting	Reporting boundary and scope	02		
102-50	Reporting period	Reporting period and publication	03		
102-51	Date of most recent report	Reporting boundary and scope	02		
102-52	Reporting cycle	Reporting period and publication	03		

	102-53	Contact point for questions regarding the report	Feedback	03
	102-54	Claims of reporting in accordance with the GRI Standards	Reporting principle	03
	102-55	GRI content index	Appendix 1	66
	102-56	External assurance	Report management method	73

## Material topic disclosure

“\*”

denotes Wayi's customized topic

GRI Standards		Topic-specific disclosures	Chapter	Page number	Note
103 Management approach	103-1	Explanation of the material topic and its boundary	Stakeholder communication	11	
	103-2	The management approach and its components	Stakeholder communication	11	
	103-3	Evaluation of the management approach	Stakeholder communication	11	
Economic Performance					
201 Economic Performance	201-1	Direct economic value generated and distributed	1.2 Business performance	37	
	201-3	Defined benefit plan obligations and other retirement plans	3.2 Employee care	50	
Employee benefits and remuneration					
401 Employment	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	3.2 Employee care	50	
Talent cultivation and retention					
404 Training and Education	404-1	Average hours of training per year per employee	3.3 Talent development	56	
Customer privacy and information and communication safety					
418 Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.3 Information and communication security	45	
Socioeconomic Compliance					
419 Socioeconomic Compliance	419-1	Non-compliance with laws and regulations in the social and economic area	2.4 Legal compliance	46	
* Governance operation and information transparency			1.1 Governance organization	22	
* Ethical management			1.3 Ethics	39	
* Sustainability strategy planning and implementation			—	—	
* Customer service and satisfaction			—	—	



## Other specific topic disclosure 2016

GRI Standards	Topic-specific disclosures			Chapter	Page number	Note
200 Topic Series: Economy						
201 Economic Performance	201-4	Financial assistance received from the government	—		—	None
202 Market Presence	202-2	Proportion of senior management hired from the local community	3.1 Personnel structure		48	
203 Indirect Economic Impacts	203-1	Infrastructure investments and services supported	4.2 Social charity		65	
205 Anti-corruption	205-3	Confirmed incidents of corruption and actions taken	—		—	None
207 Tax	207-1	Approach to tax	1.2 Business performance		37	
300 Topic Series: Environment						
302 Energy	302-1	Energy consumption within the organization	4.1 protection	Environmental	62	
	302-3	Energy intensity	4.1 protection	Environmental	62	
	302-4	Reduction of energy consumption	4.1 protection	Environmental	62	
303 Water and Effluents (2018)	303-1	Interactions with water as a shared resource	4.1 protection	Environmental	62	
	303-3	Water withdrawal	4.1 protection	Environmental	62	
305 Emissions	305-2	Energy indirect (Scope 2) GHG emissions	4.1 protection	Environmental	62	
	305-5	Reduction of GHG emissions	4.1 protection	Environmental	62	
307 Environmental Compliance	307-1	Non-compliance with environmental laws and regulations	2.4 Legal compliance		46	

400 Topic Series: Society					
401 Employment	401-1	New employee hires and employee turnover	3.3 Talent development	56	
	401-3	Parental leave	3.2 Employee care	50	
402 Labor/Management Relations	402-1	Minimum notice periods regarding operational changes	3.2 Employee care	50	
403 Occupational Health and Safety	403-3	Occupational health services	3.4 Healthy workplace	60	
	403-5	Worker training on occupational health and safety	3.4 Healthy workplace	60	
	403-6	Promotion of worker health	3.4 Healthy workplace	60	
	403-9	Work-related injuries	3.4 Healthy workplace	60	
	403-10	Work-related ill health	3.4 Healthy workplace	60	
404 Training and education	404-3	Percentage of employees receiving regular performance and career development reviews	3.3 Talent development	56	
405 Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	1.1 Governance organization 3.1 Personnel structure	22/48	
406 Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	—	—	None
411 Rights of Indigenous Peoples	411-1	Incidents of violations involving rights of indigenous peoples	—	—	None
415 Public Policy	415-1	Political contributions	—	—	None
416 Customer health and safety	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	2.2 Product safety	44	None
417 Marketing and labeling	417-2	Incidents of non-compliance concerning product and service information and labeling	2.2 Product safety	44	None
	417-3	Incidents of non-compliance concerning marketing communications	2.2 Product safety	44	None

## Appendix 2 Trusted third-party verification statement



### INDEPENDENT ASSURANCE OPINION STATEMENT

#### Wayi International Digital Entertainment Co., Ltd. 2021 Sustainability Report

The British Standards Institution is independent to Wayi International Digital Entertainment Co., Ltd. (hereafter referred to as Wayi in this statement) and has no financial interest in the operation of Wayi other than for the assessment and verification of the sustainability statements contained in this report.

This independent assurance opinion statement has been prepared for the stakeholders of Wayi only for the purposes of assuring its statements relating to its sustainability report, more particularly described in the Scope below. It was not prepared for any other purpose. The British Standards Institution will not, in providing this independent assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person by whom the independent assurance opinion statement may be read.

This independent assurance opinion statement is prepared on the basis of review by the British Standards Institution of information presented to it by Wayi. The review does not extend beyond such information and is solely based on it. In performing such review, the British Standards Institution has assumed that all such information is complete and accurate.

Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to Wayi only.

#### Scope

The scope of engagement agreed upon with Wayi includes the followings:

1. The assurance scope is consistent with the description of Wayi International Digital Entertainment Co., Ltd. 2021 Sustainability Report.
2. The evaluation of the nature and extent of the Wayi's adherence to AA1000 AccountAbility Principles (2018) in this report as conducted in accordance with type 1 of AA1000AS v3 sustainability assurance engagement and therefore, the information/data disclosed in the report is not verified through the verification process.

This statement was prepared in English and translated into Chinese for reference only.

#### Opinion Statement

We conclude that the Wayi International Digital Entertainment Co., Ltd. 2021 Sustainability Report provides a fair view of the Wayi sustainability programmes and performances during 2021. The sustainability report subject to assurance is free from material misstatement based upon testing within the limitations of the scope of the assurance, the information and data provided by the Wayi and the sample taken. We believe that the performance information of Environment, Social and Governance (ESG) are fairly represented. The sustainability performance information disclosed in the report demonstrate Wayi's efforts recognized by its stakeholders.

Our work was carried out by a team of sustainability report assurers in accordance with the AA1000AS v3. We planned and performed this part of our work to obtain the necessary information and explanations we considered to provide sufficient evidence that Wayi's description of their approach to AA1000AS v3 and their self-declaration in accordance with GRI Standards: Core option were fairly stated.

#### Methodology

Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- a top level review of issues raised by external parties that could be relevant to Wayi's policies to provide a check on the appropriateness of statements made in the report.
- discussion with managers on approach to stakeholder engagement. However, we had no direct contact with external stakeholders.
- 7 interviews with staffs involved in sustainability management, report preparation and provision of report information were carried out.
- review of key organizational developments.
- review of the findings of internal audits.
- review of supporting evidence for claims made in the reports.
- an assessment of the organization's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality, Responsiveness and Impact as described in the AA1000AP (2018).

#### Conclusions

A detailed review against the Inclusivity, Materiality, Responsiveness and Impact of AA1000AP (2018) and GRI Standards is set out below:

#### Inclusivity

This report has reflected a fact that Wayi has sought the engagement of its stakeholders and established material sustainability topics, as the participation of stakeholders has been conducted in developing and achieving an accountable and strategic response to sustainability. There are fair reporting and disclosures for the information of Environment, Social and Governance (ESG) in this report, so that appropriate planning and target-setting can be supported. In our professional opinion the report covers the Wayi's inclusivity issues.

#### Materiality

Wayi publishes material topics that will substantively influence and impact the assessments, decisions, actions and performance of Wayi and its stakeholders. The sustainability information disclosed enables its stakeholders to make informed judgments about the Wayi's management and performance. In our professional opinion the report covers the Wayi's material issues.

#### Responsiveness

Wayi has implemented the practice to respond to the expectations and perceptions of its stakeholders. An Ethical Policy for Wayi is developed and continually provides the opportunity to further enhance Wayi's responsiveness to stakeholder concerns. Topics that stakeholder concern about have been responded timely. In our professional opinion the report covers the Wayi's responsiveness issues.

#### Impact

Wayi has identified and fairly represented impacts that were measured and disclosed in probably balanced and effective way. Wayi has established processes to monitor, measure, evaluate and manage impacts that lead to more effective decision-making and results-based management within the organization. In our professional opinion the report covers the Wayi's impact issues.

#### GRI Sustainability Reporting Standards (GRI Standards)

Wayi provided us with their self-declaration of in accordance with GRI Standards: Core option (For each material topic covered by a topic-specific GRI Standard, comply with all reporting requirements for at least one topic-specific disclosure). Based on our review, we confirm that sustainable development disclosures with reference to GRI Standards' disclosures are reported, partially reported or omitted. In our professional opinion the self-declaration covers the Wayi's sustainability topics.

#### Assurance level

The moderate level assurance provided is in accordance with AA1000AS v3 in our review, as defined by the scope and methodology described in this statement.

#### Responsibility

The sustainability report is the responsibility of the Wayi's chairman as declared in his responsibility letter. Our responsibility is to provide an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

#### Competency and Independence

The assurance team was composed of Lead auditors experienced in relevant sectors, and trained in a range of sustainability, environmental and social standards including AA1000AS, ISO 14001, ISO 45001, ISO 14064 and ISO 9001. BSI is a leading global standards and assessment body founded in 1901. The assurance is carried out in line with the BSI Fair Trading Code of Practice.

For and on behalf of BSI:

  
Peter Pu, Managing Director BSI Taiwan



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2022-08-19

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