



Gamania Digital Entertainment Co., Ltd.

Rules of Organization for Remuneration Committee

- Article 1 (Purpose and Basis)
The Rules of Organization for Remuneration Committee (hereinafter referred to as the "Rules of Organization") is established to improve the salary and compensation system for directors and managers of the Company, in accordance with Article 3 of the "Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange" (hereinafter referred to as the "Regulations Governing the Remuneration Committee").
- Article 2 (Scope of Application)
Unless otherwise provided by laws or articles of association, matters related to the powers of the Company's Remuneration Committee (hereinafter referred to as the Committee) shall be handled in accordance with the provisions of this Rules of Organization.
- Article 3 (Announcement for Reference)
The Company shall place the content of this Rules of Organization on its website and the Market Observation Post System for reference.
- Article 4 (Functions of the Committee)
The function of the Committee is to evaluate the salary and compensation policies and systems for the Company's directors and managers in a professional and objective manner, and to make recommendations to the board of directors for their reference on decision making.
- Article 5 (Composition of the Committee)
The Committee has three members appointed by board resolution, including one convener.
The professional qualifications and independence of members of the Committee shall comply with the provisions of Articles 5 and 6 of the Regulations Governing the Remuneration Committee.
- Article 6 (Term of Office and By-election)
The term of office of the Committee members is the same as that of the appointed board of directors.
If a member of the Committee is dismissed for any reason and the number of members is less than three, a board meeting shall be convened within three months from the date of the fact to fill the vacancy.
- Article 7 (Scope of Responsibilities)
The Committee faithfully performs the following responsibilities, and submits its suggestions to the board meeting for discussion.
- I Regularly review the Rules and propose suggestions for amendment.
 - II Establish and regularly review the performance evaluation standards, annual and long-term performance goals, as well as policies, systems, standards, and structures for the salary and compensation of the Company's directors and managers, and disclose the content of the performance evaluation standards in the annual report.
 - III Regularly evaluate the achievement of performance goals by the Company's directors and managers, and determine the content and amount of their individual salary and compensation based on their performance evaluation results. The



performance evaluation results of directors and managers shall be disclosed in the annual report, as well as the correlation between the content and amount of salary and compensation and the performance evaluation results and rationality.

When performing the responsibilities referred to in the preceding paragraph, the Committee shall follow the principles below:

- i. Ensure that the Company's salary and compensation arrangements comply with relevant laws and regulations, and are sufficient to attract outstanding talents.
- ii. For the performance evaluation and salary and compensation of directors and managers, the usual industrial level shall be referred to, while considering the results of personal performance evaluation, the time invested, the responsibilities undertaken, the achievement of personal goals, the performance of other positions held, the salary and compensation given to equivalent positions by the Company in recent years, as well as the achievement of short-term and long-term business goals by the Company and the Company's financial situation, in order to evaluate the reasonableness of the relationship among the individual performance, business performance, and future risks.
- iii. Directors and managers should not be guided to engage in behaviors that exceed the Company's risk appetite in pursuit of salary and compensation.
- iv. The proportion of short-term performance compensation for directors and senior managers, and the timing of partial changes in salary and compensation shall be determined based on industry characteristics and the nature of the Company's business.
- v. Reasonableness shall be considered for the content and amount of salary and compensation of directors and managers. The decision on the salary and compensation of directors and managers should not be significantly inconsistent with the Company's financial performance. If there is a significant decline in the Company's profits or a long-term loss, the salary and compensation shall not be higher than the previous years. A reasonable explanation should be disclosed in the annual report if still higher than the previous year.
- vi. Members of the Committee shall not participate in discussions or voting on their personal salary and remuneration decisions.

The salary and compensation referred to in the first two paragraphs include cash compensation, stock options, dividends, retirement benefits or resignation benefits, various allowances, and other measures of substantial rewards; its scope should be consistent with the guidelines for directors and managers' remuneration in the annual reports of public companies.

If the salary and compensation matters of directors and managers of the Company's subsidiary companies require approval by the Company's board of directors based on the hierarchical responsibility of the subsidiary companies, they should first be recommended by the Committee before submission to the board of directors for discussion.

Article 8 (Convening of Meetings)

The Committee shall convene two meetings a year; the reasons for convening shall be clearly stated, and the committee members shall be notified seven days in advance. However, this requirement is not applicable in case of emergency.

The members of the Committee shall include at least one independent director, and an independent director shall be elected by all members as the convener and chairman of



the committee meeting. If the convener is on leave or unable to convene the meeting for any reason, he/she shall designate another independent director to act as the proxy; when the Committee has no other independent director, the convener shall designate another member of the Committee to act on his/her behalf; if the convener has not designated a proxy, another member of the committee shall be elected to act as the proxy.

The Remuneration Committee may invite directors, relevant department managers, internal auditors, CPAs, legal advisors or other personnel to attend the meeting with no voting rights and provide necessary information.

Article 9 (Agenda Setting)

The agenda of the committee meeting is set by the convener, and other members may also provide proposals for discussion by the Committee. The agenda of the meeting should be provided to the members of the Committee in advance.

When a committee meeting is convened, the Company shall have a signature book available for the attending members to sign in and for reference.

The members of the Committee shall attend the committee meeting in person. If a member cannot attend in person, he/she may entrust another member to attend the meeting. Those who participate in the meeting by video shall be deemed to be present in person.

In case a member appoints another member to attend the committee meeting on his/her behalf, he/she shall issue a power of attorney each time. And state therein the scope of authorization with reference to the subjects to be discussed at the meeting.

For the proxy in paragraph 3, only one person's entrustment is allowed.

Article 10 (Resolution Method)

The Committee's resolution should be approved by more than half of all members. When voting, a proposal is considered approved if there is no objection after the chairman's inquiry, and the effect shall be the same as voting.

The results of voting shall be reported on the spot and made into a record.

Article 11 (Meeting Minutes)

The proceedings of the committee meeting shall be recorded into minutes, which shall cover the following items in detail:

- I Session, time, and location of the meeting.
- II The name of the chairman.
- III The attendance status of members, including the names and numbers of the attendees, those on leave and absentees.
- IV The names and titles of the attendees with no voting rights.
- V The name of the minute taker.
- VI Matters reported.
- VII Matters discussed: The resolution methods and results of each proposal, as well as the objections or reservations of committee members.
- VIII Extraordinary motions: The names of the proposers, resolution methods and results of the motions, and summary of speeches, objections and reservations by committee members, experts and other personnel.
- IX Other matters to be documented.

Regarding the resolutions of the Remuneration Committee meeting, If the members have objections or reservations with records or written statements in place, they should be stated in the minutes of the meeting, and announced and filed on the information filing website designated by the competent authority within two days from the date of the fact.

The attendance book of the meeting shall be a part of the meeting minutes; for a



meeting held via video conference, the audio and video data shall also be part of the meeting minutes.

The meeting minutes must be signed or stamped by the chairman and recorder of the meeting, distributed to the committee members within 20 days after the meeting, submitted to the board of directors, archived as the Company's important file, and kept for five years. The production and distribution of meeting minutes may be done electronically.

Before the expiration of the retention period referred to in the preceding paragraph, if there is any lawsuit related to the Committee, the file shall be kept until the end of the lawsuit.

Article 12 (Handling of Meeting Resolutions)

The Committee may authorize the convener or other members of the Committee to proceed with the resolution matters based on the authority stipulated in Article 7, or to appoint professionals in accordance with paragraph 2, Article 13, and shall provide a written report to the Committee during the execution period; if necessary, it should be submitted to the Committee for ratification or report at the next meeting.

Article 13 (Resources for Performing Responsibilities)

The Remuneration Committee may invite directors, relevant department managers, internal auditors, accountants, legal advisors or other personnel to attend the meeting and provide necessary information.

The Committee may, by resolution, appoint lawyers, accountants or other professionals to conduct necessary audits or provide advice on matters related to the performance of its responsibilities, and the relevant expenses shall be borne by the Company.

Article 14 (Implementation)

The Rules shall be implemented after the approval of the board meeting; the same procedure shall apply to the amendments.

These rules were established on December 12, 2011.

The 1st amendment was made on January 16, 2018.

The 2nd amendment was made on March 12, 2020.

The 3rd amendment was made on December 24, 2020.