

# **Gamania Digital Entertainment Co., Ltd.**

## **Corporate Sustainable Development Best Practice Principles**

### **One General Provisions**

#### Article 1

Gamania Digital Entertainment Co., Ltd. (hereinafter referred to as the Company) will voluntarily establish a functional committee called the Sustainable Development Committee (ESG Committee) to perform corporate sustainable development and promote economic, environmental and social progress; starting from 2019, the Company has been voluntarily preparing the Sustainability Report (Formerly known as the Corporate Social Responsibility Report to achieve the goal of sustainable development. Therefore, this principle is formulated for compliance.

#### Article 2

The Principle is applicable to the Company, and covers the overall operational activities of the Company and group enterprises.

The Principle encourages the Company to actively perform sustainable development while engaging in business operations, in order to comply with international development trends, enhance our country's economic contribution, improve the quality of life of employees, communities and society through the corporate citizen role, and promote our competitive advantages based on our corporate responsibility.

#### Article 3

When fulfilling corporate sustainable development, the Company shall pay attention to the rights and interests of stakeholders; while pursuing sustainable operation and profitability, we need to attach importance to environmental, social and corporate governance factors, and incorporate them into the Company's management policies and operational activities.

The Company shall conduct risk assessments on environmental, social and corporate governance issues related to its operations in accordance with the principle of materiality, and formulate relevant risk management policies or strategies.

#### Article 4

The following principles shall be followed for the Company's performance of corporate sustainable development:

- I Implement corporate governance.
- II Develop a sustainable environment.
- III Maintain social welfare.
- IV Strengthen the information disclosure of sustainable development.

#### Article 5

The Company shall take into account the development trend of corporate sustainable development at home and abroad, the correlation between its core business and the impact of the overall operational activities of the Company and its Group enterprises on stakeholders, and formulate corporate sustainable development policies, systems or related management guidelines and specific promotion plans, which shall be approved by the board of directors.

When shareholders make proposals related to corporate sustainable development, the Company's board of directors shall consider listing them as proposals at the shareholders' meeting.

### **Two Implementations of Corporate Governance**

#### Article 6

The Company shall follow the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/TPEX Listed Companies, and establish an effective corporate governance framework and relevant moral standards and matters to improve corporate governance.

#### Article 7

The directors of the Company shall fulfill the duty of care of a kind-hearted administrator to supervise and urge enterprises to practice social responsibility, constantly review the effectiveness of its implementation, and continuously improve to ensure the implementation of corporate sustainable development policies.

The board of directors of the Company shall include the following matters when fulfilling its corporate sustainable development:

- I Propose a corporate sustainable development mission or vision and develop corporate sustainable development policies, systems, or related management guidelines.
- II Incorporate corporate sustainable development into the Company's operational activities and development direction and approve specific promotion plans for corporate sustainable development.
- III Ensure the timely and accurate disclosure of information related to corporate sustainable development.

#### Article 8

The Company shall regularly organize training sessions to fulfill corporate sustainable development, including advocating matters in the second paragraph of the preceding article.

#### Article 9

The Company aims to improve the management of corporate sustainable

development, and the ESG Committee is responsible for promoting its corporate sustainable development, including proposing and implementing corporate sustainable development policies, systems, or related management guidelines and specific promotion plans, and reports annually to the board of directors.

The Company shall establish reasonable salary and compensation policies to ensure that salary and compensation planning is in line with organizational strategic goals and the interests of stakeholders.

The employee performance evaluation system should be combined with corporate sustainable development policies, and a clear and effective reward and punishment system should be established.

#### Article 10

The Company shall respect the rights and interests of stakeholders, identify the Company's stakeholders, and set up a stakeholder section on the Company's website; Through appropriate communication methods, the Company shall understand the reasonable expectations and needs of stakeholders, and respond appropriately to important corporate sustainable development issues of their concern.

### **Three Development of a Sustainable Environment**

#### Article 11

The Company shall comply with environmental regulations and relevant international standards, appropriately protect the natural environment, and strive to achieve the goal of environmental sustainability in its execution of operational activities and internal management.

#### Article 12

The Company shall be committed to improving the utilization efficiency of various resources and using recycled materials with low environmental impact, in order to ensure the sustainable utilization of the resources of the earth.

#### Article 13

The Company shall establish an appropriate environmental management system based on industry characteristics, which should include the following items:

- I Collect and evaluate sufficient and timely information on the impact of operational activities on the natural environment.
- II Establish measurable environmental sustainability goals, and regularly review their development sustainability and relevance.
- III Formulate specific plans or action plans and other implementation measures, and regularly review the effectiveness of their operation.

#### Article 14

The Company's "Administrative Management Department" is responsible for environmental management and the formulation, promotion and maintenance of

relevant environmental management systems and specific action plans, and regularly organizes environmental education courses for the management and employees.

#### Article 15

The Company shall consider the impact of its operations on ecological benefits, promote and advocate the concept of sustainable consumption, and engage in operational activities such as research and development, procurement, production, operations and services in accordance with the following principles, in order to reduce the impact of its operations on the natural environment and humans:

- I Reduce resource and energy consumption of products and services.
- II Reduce the discharge of pollutants, toxic substances and waste, and properly dispose of waste.
- III Enhance the recyclability and reuse of raw materials or products.
- IV Maximize the sustainable use of renewable resources.
- V Extend the durability of products.
- VI Improve the efficacy of products and services.

#### Article 16

To improve the efficiency of water resource utilization, the Company shall properly and sustainably utilize water resources, and establish relevant management measures. The Company shall build and strengthen relevant environmental protection and treatment facilities to avoid pollution to water, air, and land; make every effort to reduce adverse effects on human health and the environment, and adopt measures with the best feasible pollution prevention and control technology.

#### Article 17

The Company shall adopt commonly used standards or guidelines both domestically and internationally to conduct corporate greenhouse gas inventories and disclose the data. It is advisable to include the following in the scope:

- I Direct greenhouse gas emissions: The source of greenhouse gas emissions is owned or controlled by the Company.
- II Indirect greenhouse gas emissions: Emissions generated from the utilization of energy sources such as purchased electricity, heat or steam.

The Company shall evaluate the potential risks and opportunities of climate change for businesses now and in the future, and take measures to address climate-related issues. It is advisable to calculate greenhouse gas emissions, water consumption and total weight of waste, and formulate policies for energy conservation, carbon reduction, greenhouse gas reduction and water use reduction, or other waste management policies of the Company. The acquisition of carbon rights should be included in the Company's carbon reduction strategy plan and promoted accordingly to reduce the impact of the Company's operations on climate change.

## **Four Maintenance of Social Welfare**

### **Article 18**

The Company shall comply with relevant regulations and international human rights conventions, such as gender equality, the right to work, and the prohibition of discrimination.

In order to fulfill its responsibility to protect human rights, the Company shall develop relevant management policies and procedures, including:

- I Propose the human rights policy or statement of the enterprise.
- II Evaluate the impact of company operations and internal management on human rights, and establish corresponding handling procedures.
- III Regularly review the effectiveness of the corporate human rights policy or statement.
- IV When human rights violations are involved, the handling procedures for the stakeholders involved shall be disclosed.

The Company shall comply with internationally recognized labor human rights, such as freedom of association, collective bargaining rights, care for disadvantaged groups, prohibition of child labor, elimination of all forms of forced labor, elimination of recruitment and employment discrimination, etc., and confirm that its human resource utilization policies do not discriminate based on gender, race, socio-economic level, age, and marital and family status, in order to implement equality and fairness in employment, recruitment conditions, salary, benefits, training, evaluation and promotion opportunities.

For situations that endanger the rights and interests of workers, the Company shall provide an effective and appropriate complaint mechanism to ensure the equality and transparency in the complaint process. The complaint channels should be concise, convenient and unobstructed, and appropriate responses should be given to employee complaints.

### **Article 19**

The Company shall provide information to employees to enable them to understand the labor laws and rights they enjoy in the countries where they operate.

### **Article 20**

The Company shall provide a safe and healthy work environment for employees, including necessary health and first aid facilities, and strive to reduce the risk factors to employee safety and health to prevent occupational disasters.

The Company shall regularly implement safety and health training for employees.

### **Article 21**

It is advisable that the Company create a favorable environment for employees' career development, and establish an effective career ability development training plan. The Company shall establish and implement reasonable employee

welfare measures (covering salary, vacation, and other benefits), and appropriately reflect business performance or results in employee compensation to ensure the recruitment, retention and encouragement of human resources and achieve the goal of sustainable operation.

#### Article 22

The Company shall establish a regular communication and dialogue channel for employees, so that they have the right to obtain information and express their opinions on the Company's business management activities and decisions.

The Company shall respect the power of employee representatives to negotiate work conditions, and provide employees with necessary information and hardware facilities to promote the negotiation and cooperation of employers with employees and employee representatives.

The Company shall in a reasonable manner notify employees of any operational changes that may have a significant impact.

#### Article 23

The Company shall be responsible for its products and services and values marketing ethics. Information transparency and security of products and services shall be ensured in the research and development, procurement, production, operation and service processes, and consumer rights policies shall be formulated and disclosed, and implemented in operational activities to prevent products or services from damaging consumer rights, health and safety.

#### Article 24

The Company shall ensure the quality of its products and services in accordance with government regulations and relevant industry standards.

The Company shall comply with relevant regulations and international standards regarding customer health and safety, customer privacy, marketing, and labeling of products and services, and shall not engage in any deceptive, misleading, fraudulent or any other behavior that undermines consumer trust or harms consumer rights.

#### Article 25

The Company shall evaluate and manage various risks that may cause operational disruptions, in order to reduce their impact on consumers and society. It is advisable that the Company provide transparent and effective consumer complaint procedures for its products and services, handle consumer complaints fairly and promptly, and comply with relevant regulations such as the Personal Data Protection Act to truly respect consumers' privacy rights, and protect the personal data provided by consumers.

#### Article 26

It is advisable that the Company evaluate the impact of its procurement behavior on the environment of the supply source community and the society, and cooperate with its suppliers to jointly perform corporate sustainable development. The Company should establish supplier management policies that require suppliers to comply with relevant norms in environmental protection, occupational safety and health or labor rights issues. Before conducting business transactions, the Company shall evaluate whether the suppliers have records of environmental and social impact, and avoid transactions with those in conflict with the corporate sustainable development policies of the Company. When the Company signs a contract with its main supplier, the content should include compliance with both parties' corporate sustainable development policies, and if the supplier is involved in any policy violation that has a significant impact on the environment of the supply source community and the society, the terms of the contract may be terminated or revoked at any time.

#### Article 27

The Company shall evaluate the impact of its operations on the community, and appropriately hire manpower from the location where the Company operates to enhance identification by the community.

It is advisable that the Company participate in civic organizations, charitable organizations, and local government agencies related to community development and education through commercial activities, physical donations, corporate volunteer services or other public welfare professional services, in order to promote community development.

### **Five Strengthening the Disclosure of Corporate Sustainable Development Information**

#### Article 28

The Company shall handle information disclosure in accordance with relevant regulations and the Corporate Governance Best-Practice Principles, and shall fully disclose relevant and reliable corporate sustainable development information to enhance information transparency.

The relevant information disclosed by the Company regarding corporate sustainable development is as follows:

- I The policies, systems or related management guidelines, and specific promotion plans for corporate sustainable development are approved by the board of directors.
- II The risks and impacts of implementing corporate governance, developing a sustainable environment, and maintaining social welfare on the Company's operations and financial condition.
- III The performance goals and measures formulated by the Company for corporate sustainable development, and the implementation performance.
- IV The main stakeholders and the issues of their concern.

V Other information related to corporate sustainable development.

#### Article 29

For the preparation of the sustainability report, the Company shall adopt internationally recognized standards or guidelines to disclose and promote its corporate sustainable development, and it is advisable to obtain third-party assurance or guarantee to improve information reliability. It is advisable that the content include the following:

- I The implementation of corporate sustainable development policies, systems or related management guidelines, and specific promotion plans.
- II The main stakeholders and the issues of their concern.
- III The Company's performance and review in implementing corporate governance, developing a sustainable environment, maintaining social welfare, and promoting economic development.
- IV Future improvement direction and goals.

### **Six Supplementary Provisions**

#### Article 30

The Company shall pay attention at any time to the development of domestic and foreign corporate sustainable development standards and changes in the corporate environment, and review and improve the corporate sustainable development system established accordingly, in order to enhance the effectiveness of fulfilling corporate sustainable development.

#### Article 31

The Corporate Sustainable Development Best Practice Principles of the Company shall be implemented after the approval of the board meeting; the same procedure shall apply to the amendments.

#### Article 32

The Principles were established on July 7, 2016.

The 1st amendment was made on March 7, 2019.

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

**The 3rd amendment was made on November 6, 2023.**