

Gamania Digital Entertainment Co., Ltd.

Rules of Procedure of Board Meetings

111.11.03

- Article 1 In order to establish a good board meeting governance system, improve the supervision function and strengthen the management function of the company, the rules are formulated in accordance with Article 2 of the "Regulations Governing Procedure for Board of Directors Meetings of Public Companies" for compliance.
- Article 2 The main contents, operating procedures and matters to be recorded in the minutes of the rules of procedures for the board meeting of the company, and the announcements and other matters to be followed shall be handled in accordance with the provisions of the rules.
- Article 3
- I The board meeting of the company shall be convened at least once a quarter.
 - II For the convening of the board meeting, the reason for convening the meeting shall be specified and the directors shall be notified seven days in advance. However, it may be convened at any time in case of emergency.
 - III The notice of the convening referred to in the preceding paragraph may be given in writing or electronically.
 - IV The items in paragraph 1, Article 12 of the rules shall be listed in the reason for convening the meeting, and shall not be proposed as extraordinary motions.
- Article 4
- I The Group CFO Office - Finance and Fund Management Division is designated by the board of directors of the company to handle meeting related matters.
 - II The handling unit shall draft the contents of the board meeting and provide sufficient meeting materials, which shall be sent together with the meeting notice. If the directors deem the meeting materials insufficient, they may request the handling unit for supplement. The handling unit shall provide such information in three days.
 - III If the director thinks that the proposal related materials are not sufficient, the review of the proposals may be postponed after the resolution of the board meeting.
 - IV For items requested which do not belong to the supplemental information for a board meeting, the handling unit shall provide such information in seven days upon receipt of the director's request.
- Article 5
- I When the board meeting of the company is convened, a signature book shall be set up for the attending directors to sign in for inspection and reference.
 - II Directors shall attend the board meeting in person. If a director cannot attend in person, he/she may entrust another director to attend the meeting as the deputy in accordance with the company's articles of association. Directors who participate in the meeting by video shall be deemed to be present in person.
 - III In case a director appoints another director to attend a meeting of the board of directors in his/her behalf, he/she shall, in each time, issue a written proxy and state therein the scope of authority with reference to the subjects to be discussed at the meeting.
 - IV The proxy in item 2 may only be entrusted by one person.
- Article 6 The place and time of the board meeting of the company shall be at the location and office hours of the company, or at a place and time suitable for the attendance of directors and suitable for the board meeting.
- Article 7
- I The board meeting of the company shall be convened by the Chairman, who shall also serve as the chairman of the meeting. However, for the first board meeting

of each term, if the meeting is convened by the director who won most ballots with voting rights at the shareholders' meeting, this convenor shall act as the chairman of the meeting. If there are two or more persons with the right to convene, one person shall be selected from them.

In accordance with Paragraph 4, Article 203 or Paragraph 3, Article 203-1 of the Company Act, if the board meeting is convened by more than half of the directors, the directors shall elect one among themselves as the chairman of the meeting.

- II The chairman asks for leave or is unable to exercise it for some reason When exercising authority, the Vice Chairman shall act as, there is no vice chairman or vice chairman also When you take leave or are unable to perform your duties for any reason, the chairman of the board appoints a managing director agent; it does not have a managing director If so, appoint a director to act as his/her agent. If the chairman of the board of directors fails to appoint an agent, the agent shall be The managing director or director recommends one person to replace the other Reasonable

Article 8

- I When the company's board meeting is convened, the handling unit shall prepare relevant information for the attending directors to review at any time.
- II Depending on the content of the proposals, the personnel of relevant departments or subsidiaries may be notified to attend the board meeting. When necessary, accountants, lawyers or other professionals may also be invited to attend the meeting and give explanations. However, they shall leave the meeting during discussions and voting.
- III The chairman of the board shall call the meeting to order immediately when more than half of the directors have attended the meeting. At the scheduled meeting time, if half of all directors are absent, the chairman may announce the postponement of the meeting. The number of postponements is limited to two. If the quorum is still not reached after the second postponement, the chairman may re-convene in accordance with the procedures prescribed in paragraph 2 of Article 3.
- IV All directors mentioned in the preceding paragraph and item 2, paragraph 2 of Article 16 shall be based on the actual number of persons currently in office.

Article 9

- I The entire process of the board meeting of the company shall be audio or video recorded, and the recording shall be kept for at least five years; the recording may be kept in electronic form.
- II Before the expiry of the retention period mentioned in the preceding paragraph, when a lawsuit occurs on the matters discussed at the board meeting, the relevant audio or video recording evidence shall be kept until the end of the lawsuit.
- III If a video conference is convened, the video and audio data shall be part of the meeting record and properly kept during the company's existence.

Article 10

The contents of the company's regular board meetings shall include at least the following items:

- I Matters to be reported:
 - (I) Minutes of the last meeting and implementation status.
 - (II) Important financial issues.
 - (III) Internal audit issues.
 - (IV) Other important matters.
- II Matters to be discussed:
 - (I) Discussion items reserved from the last meeting.
 - (II) Discussion items scheduled for this meeting.

III Extraordinary motions.

Article 11

- I The board meeting of the company shall proceed in accordance with the agenda in the meeting notice. However, the agenda may be changed with the approval of more than half of the directors present.
- II Before completion of the matters in the agenda and the extraordinary motions, the chairman shall not declare the meeting adjourned without the approval of more than half of the directors present.
- III During the board meeting, if the number of directors present does not reach half of the directors present, upon the proposal of the directors present, the chairman shall announce suspension of the meeting, and the provisions of Item 3 of Article 8 shall apply.
- IV The board meeting is in progress, and the chairman Therefore, it is impossible to preside over the meeting or fails to comply with the second According to the regulations, the meeting was adjourned without hesitation, and his representative The selection and appointment of managers shall apply to Article 7, 2 provisions.

Article 12

The following matters shall be referred to the board meeting of the company for discussion:

- I The company's business plan.
- II Annual and semi-annual financial reports. However, this requirement does not apply to semi-annual financial reports that are not required by law and regulations to be audited and certified by a certified public accountant.
- III Formulation or amendment of the internal control system in accordance with Article 14-1 of the Securities and Exchange Act, and assessment of the effectiveness of the internal control system.
- IV Formulation or amendment of procedures for acquisition or disposal of assets, derivative transactions, loans to others, and endorsements or guarantees for others in accordance with the provisions of Article 36-1 of the Securities and Exchange Act.
- V Offering, issuing or private placement of securities with equity nature.
- VI If the board of directors does not have a managing director, the chairman's appointment or dismissal.
- VII Appointment and dismissal of financial, accounting or internal audit supervisors.
- VIII Donations to related parties or major donations to non-related parties. However, donations of a public welfare nature for emergency relief due to major disasters may be ratified at the next board meeting.
- IX Significant matters which are subject to the resolution of the shareholders' meeting or the board meeting in accordance with Article 14-3 of the Securities and Exchange Act or other laws and regulations or the articles of association, or are specified by the competent authority.

The related parties mentioned in paragraph 7 of the preceding paragraph refer to related parties regulated by the Regulations Governing the Preparation of Financial Reports by Securities Issuers; the major donation to non-related parties refers to the amount of each donation or the cumulative amount of donations to the same object within one year reaching NT\$100 million, or 1% of the net operating income, or more than 5% of the paid-in capital in the most recent financial report certified by an accountant.

The term "within one year" mentioned in the preceding paragraph is based on the date of the board meeting and retrospectively calculated for one year in the past. The part that has been passed by the board meeting is exempt from being counted in.

If the shares of a foreign company have no denomination or the denomination per

share is not NT \$10, the amount related to 5% of the paid-in capital in the second paragraph shall be calculated at 2.5% of the shareholders' equity.

If the company has independent directors in place, at least one independent director should attend the board meeting in person; for the matters in item 1 that should be referred to the board meeting, all independent directors should be present at the board meeting. If an independent director is unable to attend in person, he should designate another independent director to attend. If independent directors have objections or reservations, they shall be stated in the minutes of the board meeting; if independent directors cannot express their objections or reservations in person at the board meeting, unless there are legitimate reasons, they shall issue written opinions in advance for inclusion in the minutes of the board meeting.

Article 13

- I The chairman may announce to end the discussion of any resolution and put it to the vote if he/she deems it appropriate.
- II When voting at the board meeting of the company, if there is no objection from all the directors present after consultation by the chairman, then the proposal shall be deemed passed. Its effectiveness is the same as that passed by voting. If there is a disagreement after the chairman's consultation with the directors present, it shall be put to the vote.
- III The voting method shall be determined by the chairman from one of the following, but when the attendees have objections, the decision shall be made based on the opinion of the majority:
 - (I) By a show of hands or voting machine.
 - (II) By a roll call.
 - (III) By ballot casting.
 - (IV) A voting method of the company's choice.

Article 14

- I Unless otherwise provided in the Securities and Exchange Act and the Company Act, a resolution of a proposal at the board meeting requires the approval of a majority of the directors present at the meeting which is attended by a majority of all directors.
- II When there is an amendment or an alternative to one proposal, the chairperson shall decide the sequential order it is voted on along with the original proposal. However, when any one among them is passed, the other proposals will then be deemed rejected and no further voting shall be required.
- III Vote scrutinizing and counting personnel for the voting on a proposal, if required, shall be appointed by the chairman, provided that all the scrutinizing personnel shall be shareholders of the company. The results of voting shall be reported on the spot and placed on record.

Article 15

- I If a meeting item involves the interest of a director himself or the legal person he represents, the director shall explain the important content of the interest in the current board meeting; if it is harmful to the company's interests, the director shall not join the discussion and voting and shall avoid the discussion and voting sessions, and may not represent any other director to exercise the voting rights.
- II Where the spouse, a blood relative within the second degree of kinship of a director, or any company which has a controlling or subordinate relation with a director has interests in the matters under discussion in the meeting of the preceding paragraph, such director shall be deemed to have a personal interest in the matter.
- III For directors who are not allowed to exercise voting rights in accordance with the preceding two paragraphs, the resolutions of the company's board meeting shall

be handled in accordance with paragraph 4, Article 206 of the Company Act, and paragraph 2, Article 180 of the same act shall apply mutatis mutandis.

Article 16

- I The proceedings of the board meeting of the company shall be recorded into minutes, which shall cover the following items in detail:
 - (I) Session and term (or year) and time and place of the meeting.
 - (II) The name of the chairman.
 - (III) The attendance status of directors, including the names and numbers of 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 to be discussed: The resolution method and results of each proposal, the summary of the speeches of directors, experts and other personnel, the names of the directors with personal interests involved as in paragraph 1 of the preceding article, the explanation of the important content of such personal interests, the reasons for avoidance or non-avoidance, the status of avoidance, objections or qualified opinions with records or written statements and written opinions issued by independent directors in accordance with paragraph 5, Article 12.
 - (VIII) Extraordinary motions: The name of the proposer, the resolution method and result of the proposal, the summary of the speeches of directors, experts and other personnel, the names of the directors with personal interests involved as in paragraph 1 of the preceding article, the explanation of the important content of such personal interests, the reasons for avoidance or non-avoidance, the status of avoidance, objections or qualified opinions with records or written statements.
 - (IX) Other details to be documented:

If any of the following circumstances occur to the resolutions of the board meeting, in addition to having them recorded in the minutes, an announcement and filing shall be made on the MOPS as designated by the Financial Supervisory Commission within two days after the board meeting:

 - (I) The independent directors' objections or reservations with records or written statements in place.
 - (II) Any item with the resolution not approved by the Audit Committee of the Company, but approved by more than two-thirds of all directors.
- II
 - (I) The board meeting sign-in book is a part of the minutes of the proceedings and should be properly kept during the company's existence.
 - (II) The minutes of the proceedings shall be signed or sealed by the chairman and the minutes taker, and distributed to the directors and supervisors within 20 days after the meeting. The minutes shall be included in the company's important files, and properly kept during the company's existence.
 - (III) The production and distribution of the minutes in paragraph 1 may be done electronically.

Article 17

Other than the matters in paragraph 1 of Article 12 which shall be discussed by the board meeting of the company, the board of directors of the company may authorize the Chairman to exercise the functions and powers of the board of directors in accordance with laws and regulations or the company's articles of association which cover the following:

- I Approval of important contracts.
- II Approval of Real estate mortgage loans and other borrowings.

III Approval of purchase and disposal of general assets and real estate of the company.

IV Appointment of directors and supervisors of reinvested companies.

V Approval of ex-dates for capital increase or reduction and cash dividend payment.

Article 18 If the company has a managing board of directors, the provisions of Article 2, paragraph 2 of Article 3, Articles 4 to 6, Articles 8 to 11, and Articles 13 to 16 shall apply mutatis mutandis to the rules; paragraph 4 of Article 3 shall apply mutatis mutandis to the election or dismissal of the chairman. However, if the managing board meeting is regularly convened within seven days, each managing director may be notified two days in advance.

Article 19 The establishment of and amendment to these rules of procedure shall be approved by the board of directors of the company.

These rules were established on July 7, 2011.

The first amendment was made on March 19, 2012.

The 2nd amendment was made on October 25, 2012.

The 3rd amendment was made on August 10, 2017.

The 4th amendment was made on March 7, 2019.

The 5th amendment was made on March 12, 2020.

The 6th amendment was made on November 3, 2022.

The 7th amendment was made on March 6, 2024