

Gamania Digital Entertainment Co., Ltd.

Ethical Corporate Management Procedures and Code of Conduct

Article 1 (Purpose and Scope of Application)

Based on the Company's principles of fairness, honesty, trustworthiness and transparency in business dealing, and in order to implement the ethical corporate management policy and actively prevent unethical conducts, the Procedures and Code of Conduct are formulated in accordance with the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies" and relevant laws and regulations of the places where the Company and group enterprises and organizations operate, so as to specifically regulate the matters that the Company's personnel should pay attention to when conducting business.

The scope of application of the Procedures and Code of Conduct applies to group enterprises and organizations, including subsidiaries of the Company, legal entities that the Company directly or indirectly contributes more than 50% of their paid-in capital, and other institutions or legal entities which the Company has substantial control over.

Article 2 (Applicable Targets)

The Company's personnel referred to in this Procedures and Code of Conduct refer to the directors, supervisors, managers, employees, appointees and individuals with substantial control ability of the Company and group enterprises and organizations.

If any the Company's personnel provide, promise, demand or accept any improper benefits through a third party, then it is presumed that such deeds are done by the Company's personnel.

Article 3 (Unethical Conduct)

The term "unethical conduct" referred to in this Procedures and Code of Conduct refers to the direct or indirect provision, acceptance, promise or demand of any improper benefits by the Company's personnel during the execution of business in order to obtain or maintain benefits, or engagement in other conducts that are unethical or illegal or violate fiduciary obligations.

The objects of the conduct referred to in the preceding paragraph include public officials, political candidates, political parties or party members, as well as any public or private enterprise or institution and its directors, supervisors, managers, employees, individuals with substantial control ability, or other interested parties.

Article 4 (Types of Benefits)

The benefits referred to in the Procedures and Code of Conduct refer to money, giveback, gifts, commissions, positions, services, preferential treatment, rebates, facilitation fees, entertainment, socializing, and other valuable things in any form or name.

Article 5 (Responsible Unit)

The Company designates the Group CEO's Office as the dedicated unit (hereinafter referred to as the Company's dedicated unit), which is under the board of directors and equipped with sufficient resources and competent personnel or relevant units assigned to

handle the revision, implementation, interpretation, consulting services, and filing of notification contents related to the Procedures and Code of Conduct, and supervises the implementation; its main responsibilities are as follows:

- I Assist in integrating ethical and moral values into the Company's business strategy.
- II Regularly analyze and evaluate the risks of unethical conduct within the business scope, and formulate plans accordingly to prevent unethical conduct, and establish work related standard operating procedures and behavior guidelines for each project.
- III Plan internal organization, staffing and responsibilities, and establish a mutual supervision and balance mechanism for business activities with high risks of unethical conduct within the business scope.
- IV Promote and coordinate advocacy and training on ethics related policies.
- V Plan a whistleblowing system, and ensure the effectiveness of its implementation.
- VI Assist the board of directors and the management in verifying and evaluating the effectiveness of the preventive measures established for ethical corporate management, and regularly evaluate compliance with relevant business processes and prepare reports accordingly.
- VII Produce and properly keep documented information on the ethical corporate management policy and compliance statement, implementation commitments and implementation status.
- VIII Regularly report to the board of directors once a year.

Article 6 (Prohibition of Providing or Receiving Improper Benefits)

When the Company's personnel directly or indirectly provide, receive, promise or demand the benefits specified in Article 4, they shall comply with the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies" and the provisions of the Procedures and Codes of Conduct, and shall proceed only after the handling of relevant procedures:

- I Shall not accept any cash gift from the Company's customers, suppliers or competitors. However, if rejecting or returning the cash gift violates local customs, a report should be submitted to the responsible supervisor.
- II Shall not accept any gift or service from the Company's customers, suppliers or competitors. However, if rejecting or returning the gift or service violates local customs, a report should be submitted to the responsible supervisor. The recipient of the gift should transfer it to a charitable organization, share it with colleagues in the department, or dispose of it through other open and fair means. The party (individual or company) who gives the aforementioned gift or service, the reasons for the gift and the subsequent disposal method should be recorded and reported in detail.
- III Shall not engage in any commercial transactions with the Company's customers or suppliers in an individual capacity, including the sale or purchase of any goods or services, unless this transaction applies to all employees. Employees should avoid accepting hospitality from the Company's customers, suppliers or competitors. However, in order to maintain the relationship between the Company and its customers or suppliers, meals or other activities with customers or suppliers may be held under the premise of "payment by the Company" or "mutually agreement in

advance on taking turns making the payment". To participate in or hold the above-mentioned meal or event, a report should be submitted to the responsible supervisor, and the members the other party participating and the nature of the event should be stated.

- IV Unless approved by the Group CEO (for the Group CEO, the approval of the board of directors), it is not allowed to privately hold the equity of the Company's customers, suppliers or competitors, or more than 1% of its shares if the aforementioned company is a public offering company.
- V Unless approved by the Group CEO (for the Group CEO, the approval of the board of directors), employees are not allowed to serve as consultants or have employment relationships with customers, suppliers or competitors of the Company, or serve as a board member in the aforementioned company.

Article 7 (Procedure for Handling the Receipt of Improper Benefits)

When any of the Company's personnel is directly or indirectly provided or promised to provide the benefits specified in Article 4 to others, other than the circumstances stipulated in the preceding article, the following procedures shall be followed:

- I If the persons providing or promising the benefits have no business interest with the Company's personnel, the personnel shall report in writing or by email to their immediate supervisors within three days from the date of receipt, and report the situation to the head-level supervisors for approval. At the same time, the documents shall be retained for audit. The benefits shall be returned, paid for, given to the Company or transferred to charity, or other appropriate suggestions shall be made based on their nature and value.
- II If the persons providing or promising the benefits have business interests with the Company's personnel, the personnel shall return or refuse the benefits, and report the situation to their direct supervisors and head-level supervisors, and notify the responsible unit of the Company; if the benefits cannot be returned, they should be handed over to the responsible unit of the Company for handling within three days from the date of receipt.

The term "having business interests with the Company's personnel" in the preceding paragraph refers to any of the following:

- I Those who have relationships such as business dealings, command and supervision, or expense subsidy (grant).
- II Those who are seeking, engaged in, or have entered into contracts or traded with the Company, or other contractual relationships with the Company.
- III Those who may face favorable or unfavorable impacts due to the Company's business decision, execution or non-execution

Article 8 (Prohibition of Facilitation Fees and Handling Procedures) The Company shall not provide or promise any facilitation fees.

If the Company's personnel provide or promise facilitation fees due to threats or intimidation, the process shall be recorded and reported to the immediate supervisors, and the responsible unit of the Company shall be notified.

After receiving the notice referred to in the preceding paragraph, the responsible unit of the Company shall immediately handle it and review the relevant situation to reduce the risk of recurrence. If any illegal activities are found, they should be immediately reported to the judicial unit.

Article 9 (Procedures for Handling Political Contributions)

The provision of political contributions by the Company shall be handled in accordance with the following regulations, and may only be made after approval by the Group CEO and notification to the responsible unit of the Company:

- I It should be confirmed that the political contribution complies with the relevant regulations of the country where the recipient is located, including the upper limit and form of providing political contributions.
- II The decisions shall be made into written records.
- III Political contributions should be recorded in accordance with laws, regulations and related accounting procedures.
- IV When providing political contributions, it is necessary to avoid engaging in business dealings, applying for permits, or handling other matters that involve the interests of the Company with relevant government units.

Article 10 (Procedures for Handling Charitable Donations or Sponsorships)

The provision of charitable donations or sponsorships by the Company shall be handled in accordance with the following regulations, and may only be made after approval by the Group CEO and notification to the responsible unit of the Company:

- I Compliance with the laws and regulations of the place of operation is required.
- II The decisions shall be made into written records.
- III The targets of charitable donations should be charitable organizations, and no disguised bribery is allowed.
- IV The giveback that can be obtained through sponsorship must be clear and reasonable, and must not be the counterparties of the Company's business dealings or persons with interests related to the Company's personnel.
- V Whether the application of the money flow is consistent with the purpose of the donation shall be confirmed after charitable donations or sponsorships.

Article 11 (Interest Avoidance)

If a proposal on the board meeting's agenda involves the interest of a company director, supervisor or manager, or an interested party attending the board meeting on either a voting or non-voting basis, or the legal person he/she represents, the person shall explain the important content of the interest at the board meeting; if it is harmful to the Company's interest, the person shall not join the discussion and voting and shall avoid the discussion and voting sessions, and may not represent any other director to exercise voting rights. Directors should also exercise self-discipline and not improperly support each other. 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.

When the Company's personnel discover conflicts of interest with themselves or the legal persons they represent during the execution of company business, or situations that may cause them, their spouse, parents, children, or other interested parties to obtain illegitimate benefits, they shall report the relevant matter to the immediate supervisors and the responsible unit of the Company, and the immediate supervisors shall provide appropriate guidance. The Company's personnel shall not use company resources for commercial activities outside of the Company, and shall not affect their work performance by participating in commercial activities outside of the Company.

Article 12 (Organization and Responsibility of Confidentiality Mechanism)

The Company has a dedicated unit, the Group Legal Department, responsible for formulating and implementing procedures for the management, preservation and confidentiality of the Company's business secrets, trademarks, patents, copyrights, and other intellectual property. The implementation results should be regularly reviewed to ensure the continuous effectiveness of the procedures.

The Company's personnel shall strictly comply with the relevant operational regulations for intellectual property referred to in the preceding paragraph, and shall not disclose their knowledge of company business secrets, trademarks, patents, works or other intellectual property to others, and shall not inquire or collect non-job related company business secrets, trademarks, patents, works or other intellectual property.

Article 13 (Prohibition of Unfair Competition Behavior)

When engaged in business activities, the Company shall comply with the Fair Trade Act and relevant competition regulations, and shall not fix prices, manipulate bids, limit production volume and quotas, or share or divide the market by allocating customers, suppliers, operating areas, or types of business.

Article 14 (Preventing Products or Services from Damaging Stakeholders)

The Company shall collect and understand the relevant regulations and international standards to be followed for the products and services provided, and summarize the matters that should be noted for public announcement, in order to encourage the Company's personnel to ensure the transparency and security of product and service information in the research and development, procurement, manufacturing, supply or sales process of products and services.

The Company shall formulate and announce on its website its policies on protecting the rights and interests of consumers or other stakeholders, in order to prevent products or services from directly or indirectly damaging the rights, health and safety of consumers or other stakeholders.

When it is reported by the media or confirmed that the Company's products or services pose a risk to the safety and health of consumers or other stakeholders, the Company shall recall the batch of products or stop their services as soon as possible, investigate whether the facts are true, and propose a review and improvement plan.

The responsible unit of the Company shall report the matter in the previous paragraph, its

handling method, and subsequent review and improvement measures to the board of directors.

Article 15 (Prohibition of Insider Trading and Confidentiality Agreement)

The Company's personnel shall comply with the provisions of the Securities and Exchange Act and shall not use their knowledge of non-public information to engage in insider trading, nor shall they disclose it to others, so as to prevent others from using such non-public information for insider trading.

Other institutions or personnel participating in the Company's merger, division, acquisition and share transfer, important memorandums, strategic alliances, other business cooperation plans or important contracts shall sign a confidentiality agreement with the Company, promising not to disclose to others their knowledge of the Company's trade secrets or other important information, and not to use such information without the Company's consent.

Article 16 (Declaration of Ethical Corporate Management Policy to the Public)

The Company shall disclose its ethical corporate management policy in its internal regulations, annual reports, official website or other promotional materials.

Article 17 (Ethical Corporate Management Evaluation Before Establishing Business Relationships)

Before establishing a business relationship, the Company shall first evaluate the legality, ethical corporate management and business policies of the agent, supplier, customer or any other business partner, as well as whether the counterparty has records of unethical behavior, in order to ensure that its business operations are fair and transparent, and will not demand, provide, or accept bribes.

When conducting the evaluation referred to in the preceding paragraph, the Company may adopt appropriate audit procedures to inspect its business dealings with the following parties in order to understand their ethical corporate management status:

- I The country, location of operation, organizational structure, business policies, and payment location of the enterprise.
- II Whether the enterprise has established a policy for ethical corporate management and its implementation status.
- III Whether the location where the enterprise operates is a country with a high risk of corruption.
- IV Whether the business operated by the enterprise is in an industry with a high-risk of bribery.
- V The long-term operating condition and goodwill of the enterprise.
- VI Consultation shall be made with its business partners for their opinions on the enterprise.
- VII Whether the enterprise has ever been involved in unethical conducts such as bribery or illegal political contributions.

Article 18 (Explaining the Ethical Corporate Management Policy to the Business Counterparty)

During the process of commercial activities, the Company's personnel should explain the Company's ethical corporate management policy and relevant regulations to the counterparty, and clearly refuse to directly or indirectly provide, promise, demand or accept any form of improper benefits in any name.

Article 19 (Avoiding Dealing with Unethical Operators)

The Company's personnel shall avoid engaging in commercial transactions with agents, suppliers, customers or other business partners involved in unethical behavior. If any unethical behavior is found in business dealings or the counterparty, the Company should immediately stop the business dealings and list it as an object of refusal in order to implement the Company's ethical corporate management policy.

Article 20 (The Contract Clearly Stipulates Ethical Corporate Management)

When cooperating with others, the Company shall first have a thorough understanding of the other party's ethical corporate management status, and indicate the ethical corporate management policy in the Company's internal management rules (including but not limited to contract management rules and procurement rules). The policy should at least regulate the following matters:

- I If it is known that there are contract terms that require commission, kickbacks or other improper benefits from the counterparty's personnel, the Company shall immediately inform the counterparty of the personnel's identity, the method of providing, promising, requesting or receiving such benefits, and the amount or other improper benefits, and provide relevant evidence and cooperate in the counterparty's investigation.
- II It shall be stated in the major contract that if it is confirmed that either party violates the principles of ethical corporate management above, the counterparty may unconditionally terminate or revoke the contract at any time.
- III Clear and reasonable payment terms shall be stipulated in various contracts, including the payment location, method, and relevant tax regulations to be complied with.

Article 21 (Handling of Unethical Conducts by the Company's Personnel)

The Company encourages internal and external personnel to report unethical or improper behavior. If the internal personnel make false reports or malicious accusations, they shall be subject to disciplinary action. If the circumstances are serious, they shall be dismissed.

The Company has established and announced an independent internal whistleblowing mailbox on its official website and intranet for internal and external personnel to use.

The planning and operation of the relevant whistleblowing system for internal and external personnel shall be carried out by designated units including the "Group CEO's Office", "Group Human Resources Office", and "Audit Office". The whistleblower shall provide at least the following information:

- I The name and ID card number of the whistleblower, who may choose to remain anonymous, and his/her contact address, telephone number and e-mail address.
- II The name of the accused, or other sufficient data to identify his/her identity or characteristics.
3. Specific evidence available for investigation.

The Company's personnel handling the accusation shall declare in writing that they will keep the identity of the whistleblower and the content confidential. The Company shall also

promise to protect the whistleblower from improper treatment due to the accusation.

The responsible units of the Company shall handle such accusations in accordance with the following procedures:

- I If the reported situation involves general employees, it shall be reported to the department head; if the reported situation involves directors or senior executives, it shall be reported to independent directors.
- II The responsible units of the Company and the supervisors or personnel mentioned in the preceding paragraph shall immediately investigate the relevant facts; if necessary, assistance shall be provided by legal compliance or other relevant departments.
- III If it is confirmed that the accused has violated relevant laws and regulations or the Company's ethical corporate management policies and regulations, the accused should be immediately requested to stop the relevant conduct, and appropriate measures should be taken. If necessary, the case should be reported to the competent authority or transferred to judicial authorities for investigation, or compensation for damages through legal procedures should be sought to safeguard the Company's reputation and rights.
- IV For the acceptance, investigation process and investigation results of the accusation case, written documents should be made and kept for five years; the documents may be kept in electronic format. Before the expiration of the retention period, if a lawsuit related to the accusation content occurs, the relevant data should be stored until the end of the lawsuit.
- V After investigation and verification of the accusation case, it is the responsibility of the relevant units of the Company to review the relevant internal control systems and operating procedures, and propose improvement measures to prevent the recurrence of the same conduct.
- VI The responsible unit of the Company shall report the accused matter, its handling method, and subsequent review and improvement measures to the board of directors.

Article 22 (Handling of Unethical Conduct by Outsiders towards the Company)

If the Company's personnel find other people's unethical behavior towards the Company, and the conduct involves illegal activities, the Company shall notify the judicial and procuratorial organs of the relevant facts; if there are government agencies or officials involved, the Company shall also notify the government's anti-corruption agency.

Article 23 (Internal Advocacy, Establishment of Complaint System and Disciplinary Action)

The responsible unit of the Company shall regularly hold internal advocacy every year, and make arrangements for the Chairman, President or senior management to convey the importance of ethics to the directors, employees and contractors.

The Company shall incorporate ethical corporate management into its human resources policy, and establish a clear and effective complaint system.

The Company shall impose severe penalties, including dismissal, in accordance with relevant laws and regulations or the Company's punishment measures, for serious ethical conduct violations by the Company's personnel. If the Company suffers any losses as a

result, the violator shall bear criminal or civil liability in accordance with relevant laws. The Company shall disclose on its intranet the information about the persons with ethical conduct violations, such as the job title, name, date of violation, content of violation and handling status.

Article 24 (Implementation)

The Procedures and Code of Conduct shall be implemented after the approval of the board meeting; the same procedure shall apply to the amendments.

When the Procedures and Code of Conduct is submitted to the board meeting for discussion, the opinions of each independent director should be fully considered, and the independent directors' objections or qualified opinions should be stated in the minutes of the board meeting. If independent directors cannot express their objections or qualified opinions in person at the board meeting, besides legitimate reasons, they should issue written opinions in advance for inclusion in the minutes of the board meeting.

The standards were established on July 7, 2016.

The 1st amendment was made on November 9, 2016.

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

The 3rd amendment was made on November 12, 2021.