

Gamania Digital Entertainment Co., Ltd.
Code of Moral Conduct

I Purpose

The Code is formulated in order to guide the behavior of the Company's directors and managers (including the President and equivalent levels, Vice Presidents and equivalent levels, director and equivalent levels, division heads and equivalent levels, finance department head, accounting department head, and other persons with the right to manage affairs and sign for the Company) to comply with moral standards, and to make the Company's stakeholders more aware of the Company's moral standards

II Scope

(I) Avoidance of conflict of interest:

A conflict of interest arises when personal interests are or may be involved in the overall interests of the Company. For example, a company director or manager is unable to perform official duties in an objective and efficient manner as a result, or an employee, his/her spouse, parents, children, or relatives within the second degree of kinship may obtain improper benefits because of the employee's position in the Company. The Company shall pay special attention to the lending of funds or provision of guarantees, major asset transactions, and purchase (sales) transactions with the affiliated enterprises of the aforementioned personnel. The Company shall formulate policies to prevent conflicts of interest, and provide appropriate channels for directors or managers to proactively explain whether they have any potential conflicts of interest with the Company.

(II) Avoidance of opportunities for personal gain:

The Company shall avoid directors or managers from engaging in the following activities: (1) seeking personal gain through the use of company property or information, or through the convenience of their positions; (2) obtaining personal gain through the use of company property or information, or through the convenience of their positions; (3) competing with the Company. When the Company has a profit opportunity, directors or managers have the responsibility to increase the legitimate benefits that the Company may obtain.

(III) Confidentiality responsibility:

Directors or managers shall have the confidentiality obligation regarding the information of the Company or its customers, unless authorized or legally required to disclose such information. The information that should be kept confidential includes all non-public information that may be used by competitors, or may cause harm to the Company or customers if leaked.

(IV) Fair trade:

Directors or managers shall treat the Company's customers, competitors and employees fairly, and shall not obtain improper benefits through manipulation, concealment or abuse of information obtained based on their positions, or making false statements about important matters, or engaging in other unfair trading

methods.

(V) Protection and appropriate use of company assets:

Directors or managers are responsible for protecting company assets and ensuring that they can be effectively and legally used for official purposes. If they are stolen, neglected or wasted, it will directly affect the Company's profitability.

(VI) Legal compliance:

The Company shall strengthen its compliance with the Securities and Exchange Act and other laws and regulations.

(VII) Encouragement of the reporting of any illegal or unethical behavior:

The Company shall strengthen the promotion of moral concepts internally, and encourage employees to report to managers, internal audit supervisors or other appropriate personnel when they suspect or discover violations of laws, regulations or the Code of Moral Conduct. In order to encourage employees to report violations, the Company shall establish a specific whistleblowing system, and make employees aware that the Company will do its best to protect the safety of informers and prevent them from retaliation.

(VIII) Disciplinary measures:

When a director or manager violates the Code of Moral Conduct, the Company shall handle the violation in accordance with the disciplinary measures set forth in the Code of Moral Conduct, and promptly disclose information such as the date of violation, cause of violation, the standard violated, and the handling status on the Market Observation Post System. The Company shall also establish a relevant appeal system to provide a avenue for relief for those who violate the Code of Moral Conduct.

III Procedure for Exemption Application

The Code of Moral Conduct established by the Company must stipulate that the exemption of directors or managers from adhering to the Company's Code of Moral Conduct must be approved by a board resolution, and information such as the date of approval of the exemption by the board of directors, the objections or reservations of independent directors, the period of exemption application, the reasons for exemption application, and the standards for exemption application must be promptly disclosed on the Market Observation Post System, in order to facilitate shareholders' evaluation of the appropriateness of the board resolution, and suppress the occurrence of arbitrary or suspicious exemptions from compliance with the standards, and ensure that any exemptions from compliance with the standards are subject to control mechanisms to protect the Company.

IV Disclosure Method

The Company shall disclose the Code of Moral Conduct it establishes on its website and the Market Observation Post System, and the same shall apply when making amendments.

V Implementation

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

The Code was established on July 7, 2016.

The 1st amendment was made on November 12, 2021.