

Gamania Digital Entertainment Co., Ltd.
**Measures for the Establishment of Independent Directors and Matters to
Be Followed**

Article 1

The Measures are adopted in accordance with the provisions of paragraph 2, Article 14-2 of the Securities and Exchange Act ("the Act").

Article 2

The independent directors of the Company shall obtain one of the following professional qualifications and have at least five years of work experience:

- I Lecturer or higher ranking at the business, law, finance or accounting department, or other departments relating to the Company's business of a public or private college or university.
- II A judge, prosecutor, lawyer, CPA, or professional or technician with a national examination qualification and required for the Company's business.
- III Having the required work experience to conduct business, legal affairs, financial affairs, accounting or the Company's business.

A person under any of the following circumstances shall not act as an independent director; if the person has already been appointed, he/she shall be dismissed:

- i. Any of the situations in Article 30 of the Company Act.
- ii. Being elected in the capacity of a government agency or legal person or its representative in accordance with Article 27 of the Company Act.
- iii. Violating the qualifications of independent directors as stipulated in the Measures.

Article 3

The independent directors of the Company shall maintain their independence within the scope of their business operations, and shall not have any direct or indirect interest in the Company. They shall have none of the following circumstances within the two years prior to their election and during their term of office:

- I An employee of the Company or any of its affiliates.
- II A director or supervisor of the Company or any of its affiliates.
- III The person or his/her spouse or minor children, or in the name of a third party, holds more than 1% of the outstanding shares in the Company, or among the top 10 natural person shareholders.
- IV The spouse, relative within the second tier of kinship or third tier of direct kinship of any of the managers in paragraph 1, or the personnel stated in the previous two paragraphs.
- V A director, supervisor or employee of a corporate shareholder who directly holds 5% or more of the total issued shares of the Company, is a top five shareholder, or appoints a representative to serve as a director or supervisor of the Company in accordance with paragraph 1 or paragraph 2, Article 27 of the Company Act.
- VI More than half of the number of director seats or voting shares of the Company and other companies are controlled by the same person, or the director, supervisor or employee of another company.
- VII The chairman, president or a equivalent position of the company and another company is the same person or his/her spouse, or the director, supervisor or employee of another company or institution.

VIII A director, supervisor or manager of a specific company or institution with financial or business dealings with the Company, or a shareholder holding 5% or more of the Company's shares.

IX A professional or owner, partner, director, supervisor, manager or the spouse of these roles of a sole proprietorship, partnership, company, or institution that audits or provides related business, legal, financial, accounting services for the Company or its affiliates with the accumulated service fees reaching NT\$500,000 in the last two years. However, the restrictions do not apply to the members of the Remuneration Committee, Public Acquisition Review Committee, or Special Merger and Acquisition Committee fulfilling their duties in accordance with the Act or the Business Mergers and Acquisitions Act.

For a concurrent independent director of the Company, its parent company, subsidiaries or the subsidiaries of the same parent company, items 2 and 5 to 7 of the previous paragraph and item 1 of paragraph 4 do not apply.

If an independent director of the Company has previously worked for a company or its affiliated enterprises in item 2 or 8 of paragraph above, or served as an independent director of a specific company or institution which has financial or business dealings with the Company but has been discharged, the provisions of paragraph 1 regarding the service in the two years prior to his/her election shall not apply.

The term "specific company or institution" in item 8, paragraph 1 refers to one of the following situations with the Company:

- i. Holding 20% or more of the total issued shares of the company, but not exceeding 50%.
- ii. Another company, its directors, supervisors, and shareholders holding more than 10% of the total number of shares jointly hold 30% or more of the total issued shares of the company, and the said company has records of financial or business dealings with the Company. The stocks held by the aforementioned individuals, include their spouses, minor children, and those held in the names of others.
- iii. More than 30% of the company's operating revenue comes from other companies and their group companies.
- iv. The quantity or total purchase amount of the company's main raw materials (those accounting for more than 30% of the total purchase amount, and essential for manufacturing products) or main products (those accounting for more than 30% of the total operating revenue) comes from other companies and their group companies, which account for more than 50%.

The parent company, subsidiary company and group referred to in the first, second and preceding paragraphs shall be recognized in accordance with the provisions of International Financial Reporting Standards No. 10.

The term "affiliated enterprises" in the first and third paragraphs refer to affiliated enterprises under Chapter 6-1 of the Company Act, or companies that are required to prepare consolidated financial reports in accordance with the Preparation Standards for Consolidated Business Report of Related Enterprises, Consolidated Financial Statements of Related Enterprises and Relationship Report, and the provisions of International Financial Reporting Standards No. 10.

Article 4

The number of independent directors of the Company concurrently serving as independent directors of other public companies shall not exceed three.

If an independent director of a financial holding company or a TWSE or TPEX listed investment holding company concurrently serves as the independent director of more than one 100% held public subsidiary of the company, the number of companies with concurrent positions exceeding one shall be included in the number of companies with concurrent positions referred to in the preceding paragraph.

Article 5

For the election of independent directors of the Company, a candidate nomination system shall be adopted in accordance with Article 192-1 of the Company Act and specified in the articles of association. Shareholders shall select and appoint independent directors from the list of candidates.

The company shall, prior to the share transfer suspension date before the shareholders' meeting, announce the period for accepting the nomination of independent director candidates, the number of independent directors to be elected, the place for accepting nominations and other necessary matters. The length of the acceptance period shall not be shorter than ten days. The Company may propose a list of candidates for independent directors in the following ways, and submit it to the shareholders' meeting for election after being evaluated by the board of directors regarding whether the requirements for independent directors are met:

- I Any shareholder holding 1% or more of the total number of outstanding shares issued by the Company may submit to the Company in writing a list of independent director candidates, provided that the total number of candidates so nominated does not exceed the quota of the independent directors to be elected.
- II The board of directors may propose a list of candidates for independent directors, and the number of nominees shall not exceed the number of independent directors to be elected.
- III Other methods prescribed by the competent authority.

When shareholders or the board of directors provide a recommendation list in accordance with the preceding paragraph, they shall state the name, educational background and experience of the nominees, and provide documents proving that the nominees meet the requirements of paragraph 1 of Article 2 and the two preceding articles, and provide other supporting documents.

If the board of directors or other parties with the convening right convene a shareholders' meeting, the nominees of independent directors shall be reviewed and included in the list of independent director candidates except for any of the following circumstances:

- i. The nominating shareholder submits the candidate list outside the announced acceptance period.
- ii. The nominating shareholder holds less than 1% of the shares when the Company suspends stock transfer in accordance with paragraph 2 or paragraph 3, Article 165 of the Company Act.
- iii. The number of candidates nominated exceeds the number of independent directors to be elected.
- iv. Failure to submit relevant supporting documents as stipulated in the preceding paragraph.

If the independent director candidate included by the Company in accordance with the provisions of the preceding paragraph has served as an independent director of the Company for three consecutive terms, the Company shall announce the reasons for continuing to nominate the person as an independent director when announcing the

review results referred to in the preceding paragraph, and explain the reasons for the nomination to the shareholders at the time of election at the shareholders' meeting.

The election of directors of the Company shall be conducted in accordance with Article 198 of the Company Act. Independent directors and non-independent directors shall be elected together, and the number of elected directors shall be calculated separately. A public company that establishes an audit committee in accordance with this Act shall have at least one independent director who possesses accounting or financial expertise.

Article 6

For an independent director elected by the shareholders' meeting, or appointed by a financial holding company, the government or a corporate shareholder in accordance with Article 7, if there is a violation of Article 2 or Article 3 of the Measures during the term of office which results in his/her ex officio discharge, the person shall not change his/her status to a non-independent director. A non-independent director elected by the shareholders' meeting, or appointed by a financial holding company, the government or a corporate shareholder in accordance with Article 7 of the Measures shall not directly change his/her status to an independent director during the term of office.

Article 7

If the board of directors has managing directors set up, the number of independent directors among the managing directors shall not be less than one, and shall not be less than one-fifth of the number of managing directors.

Article 8

The establishment of and amendment to the Measures shall be approved by the board of directors of the Company.

Article 9

The Measures were established on November 9, 2017.

The 1st amendment was made on March 12, 2020.