

Gamania Digital Entertainment Co., Ltd.

Rules for Evaluation of Performance of Board of Directors

Article 1 [Purpose and Basis]

The Rules is established in accordance with Article 37 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies to implement corporate governance, enhance the functions of the Company's board of directors, and establish performance goals, in order to enhance the operational efficiency of the board of directors

The Company shall refer to the Rules and relevant regulations to establish performance evaluation methods for the board of directors, and may establish appropriate evaluation methods for different units evaluated.

Article 2 [Norms to Be Followed]

The performance evaluation methods for the Company's board of directors, including the main evaluation cycle, evaluation period, evaluation scope and methods, evaluation execution units, evaluation procedures and other matters to be followed, shall be handled in accordance with the provisions of the Rules.

Article 3 [Evaluation Cycle and Period]

The Company's board of directors shall perform an annual internal performance evaluation of the board of directors in accordance with the evaluation procedures and evaluation indicators in Articles 6 and 8.

A performance evaluation of the Company's Board of Directors shall be carried out by an external professional independent institution or by external experts and scholars.

Results of an internal and external performance evaluation of the Board of Directors shall be completed by the end of Q1 of the following year.

Article 4 [Evaluation Scope and Methods]

The scope of the evaluation of the Company's board of directors covers the evaluation of the board as a whole, individual directors, and functional committees.

Evaluation method(s) include the internal evaluation of the board, self-evaluation by individual board members, peer evaluation, and evaluation by appointed external professional institutions, experts, or any other appropriate methods.

Article 5 [Executing Unit of Evaluation]

The executing unit for the internal performance evaluation of the board of directors of the Company should have a clear understanding of the operation of the evaluated unit and a fair, objective, and independent role.

Due to slightly different operational situations of each functional committee, the evaluation of functional committees may be carried out by different executing units. The executing units shall be fair and objective in conducting the evaluation.

Article 6 [Evaluation Procedures]

The performance evaluation procedure for the Company's board of directors is explained as follows:

- I Establish the units, periods, and scope of evaluation for the current year (overall board of directors, individual board members, functional committees, etc.).
- II Confirm the evaluation method (e.g., the internal evaluation of the board, self-evaluation for board

members (by self or peer), peer evaluation, evaluation by the appointed external professional institution or experts, etc.).

III Select appropriate evaluation executing unit.

IV Each executing unit collects information related to the activities of the board of directors, and distributes and fills in the following:

Self-evaluation questionnaires including Attached Table 1: "Board Performance Evaluation Self-Evaluation Questionnaire", Attached Table 2: "Self-Evaluation Questionnaire for Board Members (by Self or Peer)", and Attached Table 3: "Functional Committee Performance Self Evaluation Questionnaire"

After the data is centrally collected by the Group CFO's Office - Financial and Fund Management Office, an evaluation result report is made based on the scoring standards for the evaluation indicators in Article 8, and submitted to the board of directors.

Article 7 [External Professional Institutions and Experts]

The external evaluation institution or team of external experts and scholars arranged by the Company for the performance evaluation of the board of directors shall comply with the following requirements:

I The external evaluation institution or team of external experts and scholars should possess professionalism and independence.

II The external evaluation institution is a relevant institution or management consulting company mainly responsible for services such as training courses related to the board of directors and enhancement of corporate governance.

III The team of external experts and scholars should include at least three experts or scholars in the field of board operations or corporate governance, who shall evaluate the execution status of the performance evaluation of the Company's board of directors, and write an external evaluation analysis report.

Article 8 [Evaluation Indicators and Scoring Standards]

The Company should examine its situation and establish measurement items for the performance evaluation of the board of directors, which should include at least the following five aspects:

I Degree of involvement in corporate operations.

II Improvement of the board's decision-making quality.

III Composition and structure of the board.

IV Election and continuing education of directors.

V Internal control.

The performance self-evaluation for board members (by self or peer) should include at least the following six aspects:

I Mastering of the goals and mission of the Company.

II Awareness of the director's duties.

III Degree of involvement in corporate operations.

IV Management of internal relationship and communication.

V Director's expertise and continuing education.

VI Internal control.

The measurement items for the performance evaluation of functional committees should include at least the following five aspects:

I Degree of involvement in corporate operations.

II Awareness of the duties of the functional committee.

III Enhancement of decision-making quality of the functional committee.

IV Composition and election of members of the functional committee.

V Internal control.

The indicators for the performance evaluation of the board of directors should be determined based on the operation and needs of the Company, and the content that meets the requirements of and is suitable for the Company's performance evaluation should be regularly reviewed and recommendations should be made by the Remuneration Committee.

The scoring standards shall be revised and adjusted according to the Company's needs, and scoring may be made based on the weighted method for each measurement aspect.

Article 9 [Application of Evaluation Results]

The performance evaluation results of the Company's board of directors shall serve as a reference for the selection or nomination of directors.

Article 10 [Information Disclosure in Annual Report]

The Company shall disclose in its annual report whether it has established a performance evaluation method for the board of directors, as well as the execution status of the annual performance evaluation for the board of directors, and explain the evaluation method.

If the performance evaluation of the board of directors is carried out by an external institution or expert, the name and professional description of the external evaluation institution or expert should be disclosed in the annual report; besides, whether the external institution or expert has business dealings with the Company and has independence should be explained.

Article 11 [Disclosure Method]

The performance evaluation methods established by the Company should be fully disclosed on the Market Observation Post System and company website for easy reference.

Article 12 [Implementation]

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