

Gamania Digital Entertainment Co., Ltd.

Rules of Organization for Risk Management Committee

Article 1 (Purpose and Basis)

The Rules of Organization for Risk Management Committee (hereinafter referred to as the “Rules”) is established in accordance with Article 27 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies to establish a risk management mechanism and strengthening corporate governance.

Article 2 (Scope of Application)

The Rules should be followed for matters including the committee composition, number of members, term of office, responsibilities, rules of procedure, and resources to be provided by the Company to facilitate the performance of responsibilities.

Article 3 (Composition of the Committee)

The Committee is the driving and executing unit for risk management related work, with the Chairman of the Board serving as the chairman, the Group CFO as the convener, and the highest supervisor of each unit as the committee member. The number of members shall not be less than three (inclusive).

The term of office of the committee members is three years and members may be reelected. If a committee member is a member of the board of directors, the term of office shall be the same as the current term of the board of directors, and the member may be reelected and reappointed.

Article 4 (Scope of Responsibilities)

The Committee shall faithfully perform the following responsibilities with the attention of a good manager, and submit its recommendations to the board of directors regularly:

- I Review risk management policies.
- II Review the appropriateness of the risk management framework.
- III Review major risk management strategies, including the risk appetite or tolerance.
- IV Review management reports on major risk issues and supervise and improve the mechanisms.
- V Regularly report to the board of directors on the implementation of risk management.

Article 5 (Meeting Convening)

The Committee shall convene a meeting at least twice a year, and may convene a meeting when necessary.

For the convening of a committee meeting, the reasons for the convening shall be specified in the meeting notice, and each member of the Committee shall be notified seven days in advance. However, this restriction is not applicable in case of emergency. The notice of the convening referred to in the preceding paragraph may be given in writing or electronically.

If the convener is on leave, or unable to convene the meeting for any reason, he/she shall designate another member to act as the proxy; if the convener has not designated a proxy, one of the attending members shall be elected to act as the proxy.

Article 6 (Meeting Agenda)

The agenda of the committee meeting shall be set by the convener, and the other members may also make proposals.

When a committee meeting is convened, the Company shall have a signature book available for the attending members to sign in and for reference. The members of the Committee shall attend the committee meeting in person. If a member cannot attend in person, he/she may entrust another member to attend the meeting. Those who participate in the meeting by video shall be deemed to be present in person.

If a committee member entrusts other member to attend on his/her behalf, he/she shall issue a power of attorney each time and state therein the scope of authorization with reference to the subjects to be discussed at the meeting. However, each member may only accept one other member's entrustment.

Article 7 (Resolution Methods and Meeting Minutes)

The Committee's resolution should be approved by more than half of all members. When voting, a proposal is considered approved if there is no objection after the chairman's inquiry, and the effect shall be the same as voting. The results of voting shall be reported on the spot and made into a record.

The matters discussed at the committee meeting shall be recorded into minutes, which shall cover the following items in detail:

- I Session, time, and location of the meeting.
- II The name of the chairman.
- III The attendance status of members, including the names and numbers of the 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 discussed: The resolution methods and results of each proposal, as well as the objections or reservations of committee members.
- VIII Extraordinary motions: The names of the proposers, resolution methods and results of the motions, and summary of speeches, objections and reservations by committee members, experts and other personnel.
- IX Other matters to be documented.

The attendance book of the meeting shall be a part of the meeting minutes; for a meeting held via video conference, the audio and video data shall also be part of the meeting minutes.

The meeting minutes must be signed or stamped by the chairman and recorder of the meeting, distributed to the independent director members within 20 days after the meeting, archived as the Company's important file, and properly kept during the Company's existence.

The production and distribution of the meeting minutes in paragraph 2 may be done electronically.

Article 8 (Implementation of Resolutions)

For the matters resolved by the Committee, the members shall implement them according to their responsibilities, and make written or verbal reports to the Chairman of the Board during the implementation period. If necessary, ratification or reporting shall be made in the next committee meeting.

Article 9 (Resources for Performing Responsibilities)

The Committee may invite the Company's directors, relevant department managers or internal auditors, or accountants, legal advisors or other personnel to attend the meeting with no voting rights and provide necessary information; however, they should leave the meeting at the time of discussion and voting.

The Committee may, by resolution, appoint lawyers, accountants or other professionals to conduct necessary audits or provide advice on matters related to the Committee's responsibilities, and the relevant expenses shall be borne by the Company.

Article 10 (Implementation)

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

Article 11 (Establishment and Amendment Dates)

The Rules was established on August 7, 2023.