

Gamania Digital Entertainment Co., Ltd.

Handling Procedures for Whistleblowing of Unethical Conduct

Article 1: Legal Basis

To implement the Company's Ethical Corporate Management Procedures and Code of Conduct and to protect the legitimate rights and interests of internal and external whistleblowers and respondents, these Procedures are hereby enacted.

Article 2: Receiving Units

The Company's **Group CEO Office**, **Group Human Resources Office**, and **Audit Office** serve as the receiving units for whistleblowing reports regarding unethical conduct. If necessary, appropriate units may be coordinated to assist in joint investigations.

Article 3: Whistleblowing Channels

Internal and external whistleblowers may submit reports to the receiving units via email (integrity@gamania.com) or in written form.

Article 4: Processing Procedures

Whistleblowers shall provide their real names, contact information, a factual description, and relevant supporting evidence or materials. The Company may choose not to accept the report under any of the following circumstances:

1. The whistleblower fails to provide information in accordance with this Article.
2. The matter reported does not fall within the scope of ethical conduct and ethical corporate management applicable under these Procedures.
3. The reported matter regarding the same respondent has already been verified, investigated, or closed by the Company.

Once a report is accepted, the Company shall keep the whistleblower's identity strictly confidential. Relevant files and documents shall be properly preserved, encrypted, and restricted in access authorization.

If the whistleblower is an employee of the Company, the Company shall provide appropriate protective measures and guarantee that the employee will not be subject to improper treatment or retaliation as a result of whistleblowing.

If the respondent's unethical conduct is verified to be true, the Company shall immediately demand that the respondent cease the relevant conduct and take prompt and appropriate measures. However, before a final disciplinary decision is made regarding the whistleblowing case, the Company shall afford the respondent an opportunity to state their opinion and present their defense.

Reports involving general employees shall be reported to the respective department head; reports involving directors or senior executives shall be reported to the independent directors. The investigation results of whistleblowing cases shall be reported to the Company's Board of Directors.

In the event of material ethical cases, a report shall be submitted to the most recent Board of Directors meeting; if no material ethical cases occur, a report shall be submitted to the Board of Directors once a year.

Article 5: Amendments and Implementation

These Procedures shall take effect upon approval by the Board of Directors; the same shall apply to any amendments.

Enacted on March 16, 2017

First amendment on December 24, 2020

Second amendment on November 12, 2021