Gamania Digital Entertainment Co., Ltd.

Implementation of Ethical Corporate Management and Measures Taken in 2024

I. The Company reported no major ethical corporate management incidents during the year.

II. Implementation of Ethical Corporate Management and Measures Taken:

Item	Operation		
	Yes	No	Explanatory Notes
§16 <u>External Declaration of Ethical Corporate Management Policy:</u> The Company shall disclose its ethical corporate management policy in its internal regulations, annual reports, corporate website or other promotional materials.	✓		The Company's ethical corporate management policy has been disclosed in the personnel management rules, annual reports, corporate websites (internal and external), and other promotional materials. This policy was announced and implemented internally for employees on October 13, 2016.
§20 <u>Inclusion of Ethical Corporate Management in Contracts:</u> When cooperating with external parties, the Company shall include its ethical corporate management policy in internal management rules, such as (but not limited to) the Contract Management Rules and Procurement Regulations.	✓		The Company's Procurement Management Regulations incorporate a conflict-of-interest avoidance principle for procurement personnel. Provisions related to the ethical corporate management policy have also been added to the Contract Management Rules. These updates were announced and implemented internally for employees on October 14, 2016.
§23 <u>Establishment of Complaint Mechanism and Disciplinary Measures:</u> The Company's designated unit shall organize annual internal awareness sessions, arranging for the Chairman, President, or senior management to convey the importance of corporate ethics to directors, employees, and appointees.	✓		After the online course on the Ethical Corporate Management Best Practice Principles was updated in December 2021, all employees in Taiwan completed the training at that time. The training has since become mandatory for all new employees. From October 1, In 2024, a total of 397 colleagues completed 421 hours of training .

Additionally, ethical corporate management shall be incorporated into human resource policies, and a clear and effective complaint mechanism shall be established.			Furthermore, an email is sent every December to employees to promote the importance of ethical corporate management to directors and managers. Ethical corporate management has been integrated into the Company's existing human resource policies. Employees can file complaints related to ethical corporate management through the Company's online integrity management platform in accordance with the established procedures.