Gamania Digital Entertainment Co., Ltd.

Audit and Risk Management Committee Charter

Article 1

This Charter is enacted pursuant to Article 3 of the *Regulations Governing the Exercise of Powers by Audit Committees of Public Companies* and the provisions of the *Risk Management Best Practice Principles for TWSE/TPEx Listed Companies.*

Article 2

Matters concerning the number of members, term of office, powers and duties, rules of procedure, and resources to be provided by the Company when the Audit and Risk Management Committee (hereinafter, the "Committee") exercises its powers and duties shall be governed by the provisions of this Charter.

Article 3

The operation of the Committee shall primarily aim at supervising the following matters:

1. Fair presentation of the financial statements of the Company.
2. The appointment, dismissal, independence, and performance of the certified public accountant (CPA).
3. The effective implementation of the Company's internal control system.
4. Compliance by the Company with relevant laws, regulations, and rules.
5. Management and control of existing or potential risks of the Company.

Article 4

The Committee shall be composed of all independent directors. The number of members shall not be fewer than three, one of whom shall act as the convener, and at least one of whom shall possess accounting or financial expertise.

The term of office of independent directors on the Committee shall be three years, and they are eligible for re-election. If an independent director is dismissed for any reason, resulting in fewer members than required under the preceding paragraph or the Articles of Incorporation, a by-election shall be held at the most recent shareholders' meeting. If all independent directors are dismissed, the Company shall convene an extraordinary shareholders' meeting within 60 days from the date of occurrence of the fact to hold a by-election.

Article 5

Provisions of the *Securities and Exchange Act*, the *Company Act*, and other relevant laws regarding supervisors shall apply mutatis mutandis to the Committee.

Paragraph 4, Article 14-4 of the *Securities and Exchange Act* concerning provisions of the *Company Act* involving supervisor functions and powers shall apply mutatis mutandis to the independent director members of the Committee.

A resolution of the Committee shall require the approval of one-half or more of all members of the Audit Committee. The convener of the Audit Committee shall represent the Audit Committee externally.

The corporate representative specified under Articles 213, 214, and 223 of the *Company Act* shall be appointed by the Committee in accordance with the procedure set forth in the preceding paragraph. The Committee may resolve to be represented solely by one member or jointly by multiple members; if no representative is appointed in accordance with the preceding paragraph, all members shall represent the Company jointly.

Article 6

The powers and duties of the Committee are as follows:

1. The adoption or amendment of the internal control system pursuant to Article 14-1 of the *Securities and Exchange Act*.
2. Assessment of the effectiveness of the internal control system.
3. The adoption or amendment, pursuant to Article 36-1 of the *Securities and Exchange Act*, of handling procedures for material financial or business activities such as acquisition or disposal of assets, engaging in derivative transactions, lending funds to others, or providing endorsements or guarantees for others.
4. Matters involving a director's own personal interest.
5. Material asset transactions or derivative transactions.
6. Material loans of funds, endorsements, or guarantees.
7. The offering, issuance, or private placement of equity-type securities.
8. The appointment, dismissal, or remuneration of the CPA.
9. The appointment or discharge of financial, accounting, or internal audit officers.
10. Annual financial reports and semi-annual financial reports.
11. Other material matters required by the Company or competent authorities.
12. Reviewing risk management policies, procedures, and frameworks, as well as supervising the execution of risk management.

Resolutions on the matters in the preceding paragraph shall require the approval of one-half or more of all members of the Committee and be submitted to the Board of Directors for resolution.

With the exception of Subparagraph 10, any matter in Paragraph 1 that has not been approved by one-half or more of all members of the Committee may be adopted with the consent of two-thirds or more of all directors.

"All members" as referred to in this Charter shall be calculated as those currently in office.

The convener of the Committee shall represent the Committee externally.

Article 7

The Committee shall meet at least once every quarter and may convene meetings at any time as needed.

The notice of a Committee meeting shall specify the reasons for calling the meeting and be served on each independent director member of the Committee seven days prior to the meeting, except in emergencies.

The location and time of the Committee meeting shall be at the Company's headquarters during business hours, or at a location and time convenient for members to attend and suitable for holding the Committee meeting.

The Committee shall elect one person from among all members to serve as the convener and meeting chairperson. However, if members of the Committee are unable to elect a convener, the independent director who received the highest number of votes representing voting rights shall serve as the convener.

When the convener is on leave or unable to convene a meeting for any reason, they shall designate another independent director member to act as proxy. If no proxy is designated by the convener, the independent director members of the Committee shall elect one person from among themselves to act as proxy.

Independent directors representing one-half or more of all Committee members may request the convener to convene a Committee meeting by submitting a written proposal stating the items and reasons. If the convener fails to convene the meeting within 15 days after the request is submitted, independent directors representing one-half or more of all Committee members may convene the meeting on their own.

The Committee may request managers of relevant departments, internal auditors, CPAs, legal counsel, or other personnel of the Company to attend meetings and provide necessary relevant information, provided that they shall leave the meeting during discussions and voting.

When the Committee convenes, relevant materials shall be prepared for attending Committee members to consult at any time.

Article 8

When the Committee convenes, the Company shall provide an attendance log for attending independent director members to sign in for future verification.

Independent director members of the Committee shall attend meetings in person. If unable to attend in person, a member may appoint another independent director member as proxy to attend on their behalf. Attendance via videoconference shall be deemed attendance in person.

An independent director member appointing another independent director member as proxy shall issue a power of attorney for each meeting, detailing the scope of authorization regarding the meeting agenda.

Resolutions of the Committee shall require the approval of one-half or more of all members. The results of voting shall be announced on the spot and recorded in the minutes.

If the Committee is unable to convene with reasonable cause, the matter shall be decided with the consent of two-thirds or more of all directors on the Board of Directors. However, for matters under Subparagraph 10, Paragraph 1 of Article 6, independent director members shall still issue an opinion stating whether they agree.

A proxy referred to in Paragraph 2 may accept the entrustment of only one member.

Article 8-1

When the scheduled meeting time has arrived and the attending members do not reach one-half of all members, the chairperson may announce a postponement of the meeting on the same day, provided that such postponements are limited to a maximum of two times. If the quorum is still not met after two postponements, the chairperson may reconvene the meeting in accordance with the procedure set forth in Paragraph 2 of Article 7.

Article 8-2

The Committee shall proceed in accordance with the meeting agenda schedule set out in the meeting notice. However, changes may be made with the consent of one-half or more of all members of the Committee.

The chairperson may not unilaterally declare an adjournment of the meeting without the consent of one-half or more of all members of the Committee.

During the proceedings of the Committee, if the present members fall short of one-half of all members, upon proposal by an attending independent director, the chairperson shall declare a suspension of the meeting, and the provisions of the preceding article shall apply *mutatis mutandis*.

During the proceedings of the Committee, if the convener is unable to chair the meeting for any reason or if the chairperson unilaterally declares an adjournment in violation of Paragraph 2, the selection of a proxy shall apply *mutatis mutandis* to Paragraph 5 of Article 7.

Article 9

The proceedings of the Committee shall be recorded in the meeting minutes, which shall detail the following:

1. Meeting session, date, time, and location.
2. Name of the chairperson.
3. Attendance status of independent director members, including names and numbers of members present, on leave, and absent.
4. Names and titles of attendees present.
5. Name of the minute-taker.
6. Report items.
7. Discussion items: Resolution methods and results for each proposal; summaries of statements by independent director members, experts, and others; names of independent director members involving personal interests under Paragraph 1 of Article 11, explanation of the essential contents of the interest, reasons for recusal or non-recusal, recusal status, and objections or reservations.
8. Extempore motions: Name of the proposer, resolution method and results for each proposal; summaries of statements by independent director members, experts, and others; names of independent director members involving personal interests under Paragraph 1 of Article 11, explanation of the essential contents of the interest, reasons for recusal or non-recusal, recusal status, and objections or reservations.
9. Other required matters.

The attendance log of the Committee constitutes an integral part of the meeting minutes and shall be properly preserved during the existence of the Company.

The meeting minutes shall be signed or sealed by the meeting chairperson and the minute-taker, distributed to all independent director members of the Committee within 20 days after the meeting, included in the Company's important corporate files, and properly preserved during the existence of the Company.

The production and distribution of meeting minutes in Paragraph 1 may be executed electronically.

Article 10

The meeting agenda of the Committee shall be set by the convener. Other members may also submit proposals for discussion by the Committee.

Article 11

If an independent director member of the Committee has a personal interest in any matter under consideration at a meeting, they shall explain the essential contents of the personal interest. If there is a risk of prejudice to the interests of the Company, the member may not participate in discussions and voting, shall recuse themselves during such discussions and voting, and may not exercise voting rights on behalf of other independent director members as a proxy.

If the Committee is unable to reach a resolution due to the provisions of the preceding paragraph, the matter shall be reported to the Board of Directors for resolution.

Article 11-1

The Company shall audio-record or video-record the entire process of Committee meetings for evidentiary purposes and retain the recordings for at least five years. Such preservation may be handled electronically.

If litigation arises regarding resolutions of the Committee before the retention period expires, the relevant audio or video recordings shall continue to be preserved until the conclusion of the litigation.

For meetings held via videoconference, the audio and video recordings form an integral part of the meeting minutes and shall be properly preserved during the existence of the Company.

Article 12

By resolution, the Committee may retain attorneys, CPAs, or other professionals to conduct necessary audits or provide consulting on matters specified in Article 6, at the expense of the Company.

Article 13

Members of the Committee shall exercise the due care of a good administrator, faithfully perform the duties specified in this Charter, be accountable to the Board of Directors, and submit proposals to the Board of Directors for resolution.

Article 14

The Committee shall periodically review matters related to this Charter and submit proposed amendments to the Board of Directors.

Execution of matters resolved by the Committee may be delegated to the convener or other Committee members for follow-up. Written or oral reports shall be submitted to the Committee during the execution period, and if necessary, presented to the Committee for ratification or reporting at the next meeting.

Article 15

This Charter shall take effect upon resolution and approval by the Board of Directors. The same shall apply to any amendments.

Enacted on March 12, 2020

First amendment on November 6, 2024

Second amendment on June 24, 2026