Gamania Digital Entertainment Co., Ltd.

Corporate Governance Practice Principles

Chapter I: General Provisions

Article 1

To establish a sound corporate governance system, Gamania Digital Entertainment Co., Ltd. (hereinafter, the "Company") enacts these Principles for compliance pursuant to the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies jointly formulated by the Taiwan Stock Exchange Corporation (hereinafter, "TWSE") and the Taipei Exchange (hereinafter, "TPEx"), and discloses them on the Market Observation Post System (MOPS).

Article 2

In establishing its corporate governance system, in addition to complying with applicable laws, regulations, Articles of Incorporation, and contracts signed with TWSE or TPEx as well as relevant rules, the Company shall follow these principles:

1. Establish an effective corporate governance framework.
2. Protect shareholders' rights and interests.
3. Strengthen the functions of the Board of Directors.
4. Fulfill the functions of independent directors.
5. Respect stakeholders' rights and interests.
6. Enhance information transparency.

Article 3

The Company shall design and faithfully execute its internal control system considering the overall operational activities of the Company and its subsidiaries in accordance with the *Regulations Governing the Establishment of Internal Control Systems by Public Companies*, and shall conduct continuous reviews to adapt to changes in the internal and external environment, ensuring the continued effectiveness of the system's design and execution.

In addition to performing self-assessments of the internal control system, the Board of Directors and executive management shall review self-assessment results of each department at least annually and check internal audit reports on a quarterly basis. The Audit Committee shall pay attention to and supervise these processes. Directors shall periodically hold meetings with internal auditors to review internal control deficiencies, keep records, follow up on improvements, and report to the Board of Directors. The Company should establish communication channels and mechanisms among independent directors, the Audit Committee, and the head of internal audit. The convener of the Audit Committee shall report the communication status between members of the Audit Committee (or supervisors) and the head of internal audit to the shareholders' meeting.

Management shall attach importance to the internal audit unit and its personnel, grant full authority, and direct them to inspect and evaluate deficiencies in the internal control system and measure operational efficiency to ensure continuous and effective implementation, thereby assisting the Board of Directors and management in fulfilling their responsibilities and implementing corporate governance.

The appointment or discharge of the Company's internal audit officer shall be approved by the Audit Committee and submitted to the Board of Directors for resolution. The appointment, discharge, performance evaluation, and compensation of internal audit personnel shall be submitted to the Board of Directors.

Article 3-1

The Company should allocate an adequate number of qualified corporate governance personnel based on its business scale, operational conditions, and management needs, and shall designate a Chief Corporate Governance Officer as the highest executive responsible for corporate governance affairs in accordance with regulations of competent authorities, TWSE, or TPEx. Such officer shall hold a license of attorney-at-law or CPA, or have served as a manager in legal affairs, compliance, internal audit, finance, stock administration, or corporate governance affairs at securities, financial, or futures institutions or public companies for at least three years.

The corporate governance affairs referred to in the preceding paragraph shall at least include:

1. Handling matters relating to meetings of the Board of Directors and shareholders' meetings according to law.
2. Producing minutes of Board of Directors meetings and shareholders' meetings.
3. Assisting directors in taking office and continuing their education.
4. Providing directors with information required to execute their duties.
5. Assisting directors in complying with laws and regulations.
6. Other matters stipulated in the Articles of Incorporation or contracts.

Chapter II: Safeguarding Shareholders' Rights and Interests

Section 1: Encouraging Shareholders to Participate in Corporate Governance

Article 4

The primary goal of implementing corporate governance shall be to safeguard shareholders' rights and interests and treat all shareholders fairly. The Company shall establish a corporate governance system that guarantees shareholders full knowledge of, participation in, and decision-making rights regarding material matters of the Company.

Article 5

The Company shall convene shareholders' meetings in accordance with the *Company Act* and applicable laws, and enact comprehensive rules of procedure. Matters requiring resolution by the shareholders' meeting shall be executed strictly pursuant to the rules of procedure.

Resolutions of the shareholders' meeting shall comply with laws, regulations, and the Articles of Incorporation.

Article 6

The Board of Directors shall properly arrange topics and procedures for shareholders' meetings, establish principles and operational procedures for shareholder nominations of directors and proposals for shareholders' meetings, and handle proposals legally submitted by shareholders in a proper manner. Convenient locations, sufficient time, and adequate and qualified staff shall be arranged for registration at shareholders' meetings. Arbitrary requests for additional identification documents beyond statutory requirements shall be prohibited. Reasonable discussion time and appropriate opportunities to speak shall be granted for each topic.

Shareholders' meetings convened by the Board of Directors should be chaired by the Chairman in person, attended in person by a majority of directors (including at least one independent director) and the convener of the Audit Committee, with at least one representative from other functional committees attending. Attendance status shall be recorded in the shareholders' meeting minutes.

Article 7

The Company shall encourage shareholders to participate in corporate governance and should engage a professional stock transfer agency to handle shareholders' meeting affairs, ensuring meetings are held legally, effectively, and safely. The Company shall fully utilize technology-based information disclosure methods through various channels and adopt electronic voting to increase attendance rates and ensure shareholders can exercise rights legally.

The Company should avoid introducing extempore motions and amendments to original proposals at shareholders' meetings.

The Company should arrange case-by-case voting on proposals at shareholders' meetings and upload the results of shareholder approval, objection, and abstention to the designated MOPS reporting system on the date the shareholders' meeting is held.

Article 8

The Company shall record the year, month, day, location, chairperson's name, resolution methods, summary of proceedings, and results in the meeting minutes pursuant to the *Company Act* and relevant laws. Elections of directors shall specify the voting method and elected voting counts.

Minutes of shareholders' meetings shall be properly preserved permanently during the Company's existence and fully disclosed on the corporate website if established.

Article 9

The chairperson of the shareholders' meeting shall fully understand and observe the Company's rules of procedure, maintain smooth meeting progress, and may not arbitrarily declare adjournment.

To safeguard the rights of the majority of shareholders, if the chairperson declares adjournment in violation of the rules of procedure, other members of the Board of Directors should promptly assist attending shareholders in electing one person as chairperson by a majority vote of attending shareholders pursuant to statutory procedures to continue the meeting.

Article 10

The Company shall value shareholders' right to know, strictly comply with information disclosure regulations, and frequently and promptly provide information regarding finances, business, insider shareholdings, and corporate governance via MOPS or the corporate website.

To treat shareholders equally, the timing for publishing the above information in English shall follow regulations of the competent authorities.

To protect shareholders' rights and enforce equal treatment, the Company has enacted internal regulations prohibiting insiders from trading securities using non-public market information. Such regulations include control measures for stock trading from the date insiders become aware of financial reports or performance details, including (but not limited to) prohibiting directors from trading Company stock during closed periods of 30 days prior to annual financial report announcements and 15 days prior to quarterly financial report announcements.

Article 11

Shareholders have the right to share in Company profits. To protect investment rights, the shareholders' meeting may audit statements prepared by the Board of Directors and reports of the Audit Committee pursuant to Article 184 of the *Company Act*, and resolve profit distribution or loss offsetting. Inspectors may be appointed to perform such audits.

Shareholders may apply to the court for the appointment of an inspector to examine business accounts, financial conditions, specific matters, and specific transaction documents and records pursuant to Article 245 of the *Company Act*.

The Board of Directors, Audit Committee, and managers of the Company shall fully cooperate with the inspection operations of the inspectors and shall not evade, obstruct, or refuse them.

Article 12

Material financial and business acts such as acquisition or disposal of assets, fund loans, and endorsements or guarantees shall comply with applicable laws and regulations, and relevant operational procedures shall be submitted to the shareholders' meeting for approval to safeguard shareholders' rights.

In the event of a Management Buyout (MBO), in addition to complying with applicable laws, the Company should form an objective, independent review committee to evaluate the reasonableness of the acquisition price and plan, paying attention to information disclosure rules. Personnel handling related matters shall avoid conflicts of interest and observe recusal rules.

Article 13

To safeguard shareholders' rights, the Company should assign dedicated personnel to properly handle shareholder suggestions, doubts, and disputes.

If resolutions of shareholders' or Board meetings violate laws or the Articles of Incorporation, or if directors/managers breach legal or charter provisions in executing duties, damaging shareholders' rights, the Company shall properly handle lawsuits initiated by shareholders according to law.

The Company should establish internal procedures to handle the above matters, keep written records for verification, and incorporate them into internal control management.

The Company actively establishes communication mechanisms with shareholders, annually formulating, disclosing, and submitting business strategies, operational plans, and value-enhancement measures to the Board of Directors to enhance mutual understanding of corporate goals.

Section 2: Governance Relations Between the Company and Affiliated Enterprises

Article 14

Management objectives, powers, and responsibilities regarding personnel, assets, and finances between the Company and its affiliated enterprises shall be clearly defined, with risk assessments conducted and appropriate firewalls established.

Article 15

Unless otherwise provided by laws or regulations, managers of the Company shall not concurrently serve as managers of affiliated enterprises.

A director who engages in actions within the Company's business scope for themselves or others shall explain the essential contents to the shareholders' meeting and obtain approval.

Article 16

The Company shall establish sound financial, business, and accounting management goals and systems pursuant to applicable laws, and perform comprehensive risk assessments with affiliated enterprises regarding major banks, customers, and suppliers, implementing necessary controls to mitigate credit risk.

Article 17

Where business dealings exist between the Company and its affiliated enterprises, written guidelines governing financial and business operations shall be established based on fairness and reasonableness. Transaction agreements shall explicitly define pricing conditions and payment methods to prevent non-arm's-length transactions.

Transactions or agreements between the Company, related parties, and their shareholders shall follow the same principles, strictly prohibiting benefit transfers.

Article 18

Institutional shareholders with controlling capacity over the Company shall comply with the following:

1. Owe a duty of good faith to other shareholders and shall not directly or indirectly cause the Company to engage in non-arm's-length or other disadvantageous operations.
2. Representatives shall follow regulations regarding exercise of rights and decision-making participation, voting at shareholders' meetings in good faith and for the best interests of all shareholders while fulfilling directors' duties of loyalty and care.
3. Nominations of directors shall comply with laws and the Articles of Incorporation without exceeding the authority of shareholders' or Board meetings.
4. Shall not improperly interfere with Company decision-making or obstruct operational activities.
5. Shall not restrict or obstruct Company operations through unfair competition such as monopolizing purchases or closing sales channels.
6. Designated corporate representatives serving as directors shall possess required professional qualifications and shall not be reassigned arbitrarily.

Article 19

The Company shall continuously maintain a list of major shareholders holding substantial equity and ultimate controllers who can exercise actual control over the Company.

Pledges, increases, or decreases in shares held by shareholders with over 10% equity, or other material events causing share changes, shall be disclosed periodically for oversight by other shareholders.

"Major shareholders" refers to those holding 5% or more equity or top 10 shareholders, though a lower percentage threshold may be set based on actual control conditions.

Chapter III: Strengthening Functions of the Board of Directors

Section 1: Board Structure

Article 20

The Board of Directors shall be accountable to the shareholders' meeting, ensuring its corporate governance operations enable the Board to exercise powers according to laws, the Articles of Incorporation, and shareholder resolutions.

The Board structure shall determine an appropriate size of five or more directors based on operational scale, major shareholder shareholdings, and practical needs.

Board composition shall consider diversity and formulate a diversity policy tailored to operations and development needs, including standards in two main dimensions:

1. Basic conditions and values: Gender, age, nationality, culture, etc.
2. Professional knowledge and skills: Professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience.

Board members shall broadly possess necessary knowledge, skills, and literacy. Overall Board competencies shall include:

1. Operational judgment ability.
2. Accounting and financial analysis ability.
3. Management ability.
4. Crisis management ability.
5. Industry knowledge.
6. International market perspective.
7. Leadership ability.
8. Decision-making ability.

Article 21

The Company shall establish fair, just, and open director election procedures, adopting a cumulative voting system pursuant to the *Company Act* to reflect shareholder views.

Unless approved by competent authorities, more than half of the board seats shall not have spousal or second-degree relative relationships among directors.

If vacancies reduce directors below five, a by-election shall be held at the next shareholders' meeting. If vacancies reach one-third of seats specified in the Articles of Incorporation, an extraordinary shareholders' meeting shall be convened within 60 days to hold a by-election.

Total shareholdings of all directors shall comply with regulatory requirements. Share transfers, pledges, releases, or changes by directors shall be handled according to regulations and fully disclosed.

Article 22

Pursuant to regulations, the Articles of Incorporation shall stipulate candidate nomination systems for director elections. Qualifications, academic/professional background, and absence of circumstances under Article 30 of the *Company Act* shall be carefully evaluated pursuant to Article 192-1 of the *Company Act*.

Article 23

Authorizations and responsibilities among the Board of Directors, functional committees, Chairman, and General Manager shall be clearly defined. The Chairman and General Manager (or equivalent positions) should not be held by the same person. Functional committees shall be granted clear duties.

Section 2: Independent Director System

Article 24

The Company shall establish two or more independent directors pursuant to the Articles of Incorporation, representing no less than one-fifth of total board seats.

Independent directors shall possess professional knowledge, with shareholdings and concurrent positions restricted, maintaining independence within their scope of duty without direct or indirect conflicts of interest with the Company.

If the Company or its group entities and another company or its group entities nominate each other's directors, supervisors, or managers as independent director candidates, disclosure shall be made upon receiving nominations, explaining suitability. Votes received upon election shall be disclosed. "Group entities" includes subsidiaries of listed companies, foundations with cumulative direct/indirect donations over 50%, and other entities with substantial control.

Status changes between independent and non-independent directors during tenure are prohibited.

Qualifications, shareholding/concurrent job limits, independence criteria, nomination methods, and compliance matters for independent directors shall follow the *Securities and Exchange Act*, *Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies*, and TWSE/TPEx regulations.

Article 25 *(Matters Requiring Board Approval)*

Pursuant to the *Securities and Exchange Act*, the following matters shall be approved by the Board; any objections or reservations by independent directors shall be recorded in board meeting minutes:

1. Adoption or amendment of the internal control system pursuant to Article 14-1 of the *Securities and Exchange Act*.

2. Adoption or amendment of procedures for material financial/business acts under Article 36-1 of the *Securities and Exchange Act* (asset acquisition/disposal, derivatives trading, fund loans, endorsements/guarantees).
3. Matters involving personal interests of directors or supervisors.
4. Material asset or derivatives transactions.
5. Material fund loans, endorsements, or guarantees.
6. Offering, issuance, or private placement of equity-type securities.
7. Appointment, dismissal, or remuneration of CPAs.
8. Appointment or discharge of financial, accounting, or internal audit officers.
9. Other material matters specified by competent authorities.

Article 26

Scope of duties and required human/material resources shall be defined for independent directors. The Company and other board members shall not obstruct, refuse, or evade execution of duties by independent directors.

Director remuneration shall be defined in the Articles of Incorporation or by shareholder resolutions, reflecting individual performance, long-term operational performance, and business risk. Reasonable compensation differing from general directors may be set for independent directors.

Section 3: Audit Committee and Other Functional Committees

Article 27

To enhance supervision and management functions, the Board may establish Audit, Nomination, Risk Management, or other functional committees based on board size and independent director count, as well as Environmental, CSR, or Sustainability committees based on corporate responsibility principles, as defined in the Articles of Incorporation.

Functional committees are accountable to the Board and submit proposals for Board resolution, except when the Audit Committee exercises supervisor powers under Paragraph 4, Article 14-4 of the *Securities and Exchange Act*.

Organizational charters shall be enacted for functional committees and approved by the Board, specifying member count, tenure, duties, meeting rules, and provided resources.

Article 28

The Company establishes an Audit Committee composed of all independent directors (at least three members), with one convener, and at least one member possessing accounting or financial expertise.

Article 28-1

The Company establishes a Remuneration Committee with a majority of independent directors. Member qualifications, duty execution, charter enactment, and related matters shall comply with the *Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of Companies Listed or Traded on Over-the-Counter Markets*.

Article 28-2

The Company should establish anonymous internal whistleblowing channels and whistleblower protection systems. Handling units shall maintain independence, encrypt whistleblower files, restrict access, and enforce internal operating procedures within internal controls.

Article 28-3

The Company establishes a Nomination Committee and enacts its charter. It consists of four members (the Chairman and three directors), with a majority being independent directors.

Article 29

To enhance financial reporting quality, a deputy accounting officer shall be appointed, undergoing annual continuous education like the accounting officer. Accounting personnel preparing financial reports shall undergo six hours of professional training annually via internal or external courses.

Professional, responsible, and independent CPAs shall be selected to audit financial conditions and internal controls regularly. Deficiencies discovered by CPAs shall be reviewed and rectified. Communication channels between independent directors/Audit Committee and CPAs shall be established.

CPA independence and competence shall be evaluated at least annually. If the CPA is not rotated for seven consecutive years or receives disciplinary action affecting independence, the necessity of replacement shall be evaluated and reported to the Board.

Article 30

The Company should engage qualified attorneys for legal consultation or to assist the Board and management in raising legal awareness, ensuring operations run legally. If directors or management face litigation or shareholder disputes in performing duties, legal assistance shall be retained as appropriate.

The Audit Committee or independent directors may engage attorneys, CPAs, or professionals on behalf of the Company for audits or consultations at Company expense.

Section 4: Rules of Procedure and Decision-Making Procedures for Board Meetings

Article 31

Board meetings shall be convened at least quarterly, or at any time in emergencies. Meeting notices specifying reasons and sufficient materials shall be sent seven days in advance. Directors may request additional information or vote to postpone deliberations if materials are insufficient.

Rules of procedure for board meetings shall be enacted pursuant to the *Regulations Governing Procedure for Board of Directors Meetings of Public Companies*.

Article 32

Directors exercising self-discipline shall explain essential contents of personal or corporate entity interest regarding proposals. If prejudice to Company interests exists, they shall recuse themselves from discussion and voting without acting as proxies for other directors. Self-recusal rules shall be explicitly stated in board procedures.

Article 33

Independent directors shall attend board meetings in person regarding matters under Article 14-3 of the *Securities and Exchange Act* without appointing non-independent directors as proxies. Objections or reservations shall be recorded in minutes; written opinions submitted in advance by absent independent directors shall be recorded.

Board resolutions involving the following shall be recorded in minutes and announced on MOPS two hours prior to trading on the next business day:

1. Objections or reservations expressed by independent directors with records or written statements.
2. Matters not passed by the Audit Committee but approved by two-thirds or more of all directors.

Non-director managers or CPAs/attorneys may attend board meetings as observers to provide reports or explanations, but shall leave during discussion and voting.

Article 34

Meeting minutes detailing reports, summaries, voting methods, and results shall be faithfully recorded, signed or sealed by chairperson and minute-taker, and distributed within 20 days. Attendance logs form part of the minutes and shall be permanently preserved during Company existence. Electronic production, distribution, and storage are permitted.

Meetings shall be audio or video recorded and saved for at least five years, or until litigation ends if disputes arise. Videoconference recordings form part of minutes and require permanent preservation.

Directors expressing recorded or written dissent regarding board resolutions violating laws, charter, or shareholder resolutions causing damage shall be exempt from liability.

Article 35

The following matters shall be submitted to the Board for discussion:

1. Business plans.
2. Annual and semi-annual financial reports (except un-audited semi-annual reports per law).
3. Adoption/amendment of internal control systems under Article 14-1 of the *Securities and Exchange Act* and effectiveness evaluations.
4. Adoption/amendment of procedures for material financial/business acts under Article 36-1 of the *Securities and Exchange Act*.
5. Offering, issuance, or private placement of equity-type securities.
6. Performance evaluation and compensation standards for managers.
7. Compensation structure and system for directors.
8. Appointment or discharge of financial, accounting, or internal audit officers.
9. Donations to related parties or material donations to non-related parties (except emergency relief public welfare donations for major disasters, ratified at the next meeting).
10. Matters required by Article 14-3 of the *Securities and Exchange Act*, laws, charter, or competent authorities.

During recess, Board authorizations to exercise powers shall be specific and explicit, prohibiting general delegations.

Article 36

Board resolutions shall be assigned to appropriate execution units, tracked, and evaluated against schedules and goals. Reports on progress shall be presented at subsequent board meetings.

Section 5: Duty of Loyalty, Duty of Care, and Responsibilities of Directors

Article 37

Directors shall faithfully execute business, exercise due care of a good administrator with high self-discipline, and perform duties according to board resolutions except matters reserved for shareholder resolution.

Performance evaluation methods for the Board should be established, conducting self or peer evaluations annually or engaging external professional institutions. Evaluations shall cover:

1. Degree of participation in operations.
2. Decision-making quality.
3. Board composition and structure.
4. Election and continuing education.
5. Internal control.

Individual director evaluations shall cover:

1. Understanding of goals and tasks.
2. Awareness of duties.
3. Operation participation.
4. Internal relationship management and communication.
5. Expertise and continuous education.
6. Internal control.

Functional committee evaluations shall cover participation, duty awareness, decision quality, composition, and internal control. Results shall be reported to the Board and used as reference for compensation and renomination.

Article 37-1

Management succession plans should be established and periodically evaluated by the Board to ensure sustainable operation.

Article 37-2

The Board should evaluate and supervise intellectual property strategy and performance across five dimensions: policies aligned with strategy, management systems for acquisition/protection, adequate resource provision, risk/opportunity monitoring, and continuous improvement mechanisms.

Article 38

If board resolutions violate laws or the Articles of Incorporation, and shareholders holding shares for over one year or independent directors request stopping execution, directors shall handle or halt execution promptly. Directors discovering potential major damage shall report immediately to the Audit Committee or its independent directors.

Article 39

Liability insurance shall be purchased for directors during tenure to cover legal liability incurred in executing duties, reducing damage risks. Key insurance details shall be reported to the next board meeting upon enrollment or renewal.

Article 40

Directors should attend continuous education courses covering governance, finance, risk, law, accounting, or CSR specified by training guidelines upon taking office and during tenure.

Chapter IV: Fulfilling Functions of Independent Directors

Section 1: Functions of Independent Directors

Article 41

The Audit Committee is composed of all independent directors, replacing supervisor duties.

Fair, open election procedures adopting cumulative voting shall be established. Minimum independent director seats shall be set per TWSE/TPEx rules and operational needs.

Article 42

Appropriate independent directors shall be selected pursuant to independence rules in the *Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies*. Independent directors should reside domestically to exercise prompt supervisory functions.

Section 2: Powers and Duties of Independent Directors

Article 43

Independent directors shall be familiar with laws, understand rights/duties, attend board meetings, supervise operations, and state opinions promptly. Compensation shall be defined in the Articles of Incorporation or by shareholder resolution.

Article 44

Independent directors shall supervise operational execution, director/manager performance, and internal control implementation to mitigate financial and operational risks.

When a director engages in transactions or legal acts with the Company, independent directors (or Audit Committee independent directors) shall represent the Company.

Article 45

Independent directors may inspect business and financial conditions at any time. Departments shall provide required books and documents. Attorneys or CPAs may be engaged at Company expense to perform audits on behalf of the Company. Reports requested by independent directors shall not be evaded or refused.

Article 46

Communication channels among employees, shareholders, stakeholders, and independent directors shall be established.

Independent directors discovering irregularities shall take measures to prevent expansion and report to competent authorities if necessary. Resignations of General Managers, financial/accounting/audit/R&D heads, or CPAs shall be thoroughly investigated.

Independent directors neglecting duties causing Company loss shall be liable for damages.

Article 47

Independent directors may convene to exchange views for overall Company and shareholder interests without impairing independent duty execution.

Article 48

Liability insurance shall be purchased for independent directors during tenure, with key terms reported to the next board meeting upon enrollment or renewal.

Article 49

Independent directors should participate in continuous education courses specified by training guidelines upon taking office and during tenure.

Chapter V: Respecting Stakeholders' Rights and Interests

Article 50

Smooth communication channels shall be maintained with banks, creditors, employees, consumers, suppliers, and communities, respecting legal rights. A stakeholder section should be established on the corporate website.

In MBO situations, post-transaction financial structure soundness shall be ensured. Infringed legal rights shall be handled properly in good faith.

Article 51

Sufficient information shall be provided to banks and creditors for decision-making. If rights are infringed, the Company shall respond positively and offer appropriate compensation channels.

Article 52

Employee communication channels shall be established, encouraging direct communication with management and the Board regarding operations and major decisions affecting employee interests.

Article 53

While maintaining normal growth and maximizing shareholder value, the Company shall focus on consumer rights, environmental protection, community welfare, and corporate social responsibility.

Chapter VI: Enhancing Information Transparency

Section 1: Strengthening Information Disclosure

Article 54

Information disclosure is a major responsibility. The Company shall faithfully fulfill obligations via an online reporting system, assigning dedicated personnel for data collection/disclosure and establishing a spokesperson system to ensure timely and fair disclosures.

Article 55

Spokespersons and deputy spokespersons who fully understand financial/business conditions and can speak on behalf of the Company shall be appointed. Unified speaking procedures shall be established, requiring strict confidentiality from management and staff regarding non-public information. Spokesperson changes shall be disclosed immediately.

Article 56

The Company shall maintain an updated corporate website featuring financial, operational, and governance information in Chinese and English for shareholder reference.

Article 57

Investor conferences shall follow TWSE/TPEx regulations, audio/video recorded, with financial/operational information uploaded to MOPS and the corporate website.

Section 2: Corporate Governance Information Disclosure

Article 58

The Company shall disclose the following governance information annually pursuant to regulations:

1. Governance framework and rules.
2. Shareholding structure and shareholder rights.
3. Board structure and independence.
4. Duties of the Board and managers.
5. Audit Committee composition, duties, and independence.
6. Remuneration Committee composition, duties, and operation.
7. Director/GM/VP compensation paid in the most recent fiscal year, ratio analysis to net profit, policies, criteria, procedures, and correlation with performance. Individual director compensation shall be disclosed under special circumstances.
8. Director training status.
9. Stakeholder rights and relations.
10. Detailed execution of legally required disclosure items.
11. Discrepancies and reasons between governance operations and governance rules.
12. Other governance information.

Chapter VII: Supplementary Provisions

Article 59

The Company shall continuously monitor domestic and international corporate governance developments to review and improve its governance framework.

Article 60

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

Enacted on July 7, 2016.

1st amendment on January 31, 2019.

2nd amendment on March 12, 2020.

3rd amendment on August 3, 2020.

4th amendment on December 24, 2020.

5th amendment on November 6, 2025.

6th amendment on December 24, 2025.