Gamania Digital Entertainment Co., Ltd.

Sustainable Development Best Practice Principles

Chapter I: General Provisions

Article 1

To practice corporate sustainable development and promote economic, environmental, and social progress, Gamania Digital Entertainment Co., Ltd. (hereinafter referred to as the "Company") has voluntarily established a functional committee, the "Sustainability Development Committee" (referred to as the "ESG Committee"), and has voluntarily compiled a "Sustainability Report" (formerly the Corporate Social Responsibility Report) since 2019 to achieve sustainable development goals. Accordingly, these Best Practice Principles are enacted for compliance.

Article 2

These Principles apply to the Company, covering the overall operational activities of the Company and its group enterprises.

These Principles encourage the Company, while engaged in business operations, to actively practice corporate sustainable development in alignment with global development trends. Through corporate citizenship, the Company aims to enhance its national economic contribution, improve the quality of life for employees, communities, and society, and foster corporate responsibility-based competitive advantages.

Article 3

In fulfilling corporate sustainable development, the Company shall respect the rights and interests of stakeholders. While pursuing sustainable operations and profitability, the Company shall attach importance to environmental, social, and corporate governance (ESG) factors and incorporate them into its management policies and operational activities.

The Company shall conduct risk assessments on environmental, social, and corporate governance issues related to company operations based on the principle of materiality, and formulate relevant risk management policies or strategies.

Article 4

To practice corporate sustainable development, the Company should adhere to the following principles:

1. Exercise corporate governance.

2. Foster a sustainable environment.
3. Preserve public welfare.
4. Enhance disclosure of corporate sustainable development information.

Article 5

The Company shall consider global and domestic corporate sustainable development trends, their correlation with core business operations, and the impact of overall operational activities of the Company and its group enterprises on stakeholders to formulate corporate sustainable development policies, systems, or relevant management guidelines and concrete promotion plans, which shall be approved by the Board of Directors.

When shareholders propose resolutions involving corporate sustainable development, the Board of Directors should consider including them as items on the shareholders' meeting agenda.

Chapter II: Exercising Corporate Governance

Article 6

The Company should follow the *Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies*, *Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies*, and *Sample Template for Codes of Ethical Conduct for TWSE/TPEx Listed Companies* to establish an effective corporate governance framework and relevant ethical standards and matters, thereby strengthening corporate governance.

Article 7

Directors of the Company shall exercise the due care of a good administrator, urge the enterprise to practice corporate social responsibility, continuously review implementation results, and pursue ongoing improvements to ensure the thorough execution of corporate sustainable development policies.

In fulfilling corporate sustainable development, the Board of Directors should include the following matters:

1. Propose corporate sustainable development missions or visions, and formulate corporate sustainable development policies, systems, or relevant management guidelines.
2. Incorporate corporate sustainable development into operational activities and development strategies, and approve concrete promotion plans for corporate sustainable development.
3. Ensure the timeliness and accuracy of corporate sustainable development information disclosures.

Article 8

The Company should regularly hold training sessions on fulfilling corporate sustainable development, including promoting the matters specified in Paragraph 2 of the preceding Article.

Article 9

To sound the management of corporate sustainable development, the Company shall rely on the "ESG Committee" to promote corporate sustainable development. The Committee is responsible for proposing and executing corporate sustainable development policies, systems, or relevant management guidelines and concrete promotion plans, and reporting annually to the Board of Directors.

The Company should establish reasonable compensation policies to ensure that remuneration plans align with organizational strategic goals and stakeholder interests.

The employee performance evaluation system should be combined with corporate sustainable development policies, and clear, effective reward and disciplinary systems shall be established.

Article 10

The Company shall identify its stakeholders based on respect for their rights and interests, and set up a dedicated stakeholder area on the corporate website. Through appropriate communication channels, the Company shall understand stakeholders' reasonable expectations and demands, and respond properly to key corporate sustainable development issues of concern to them.

Chapter III: Fostering a Sustainable Environment

Article 11

The Company shall comply with environmental laws and regulations as well as relevant international standards, properly protect the natural environment, and strive to achieve environmental sustainability goals during operational activities and internal management.

Article 12

The Company should strive to improve resource utilization efficiency and use recycled materials with lower environmental impacts, thereby achieving sustainable utilization of Earth's resources.

Article 13

The Company should establish an appropriate environmental management system based on industry characteristics, which shall include the following items:

1. Collecting and evaluating sufficient and timely information regarding the impacts of operational activities on the natural environment.
2. Establishing measurable environmental sustainability goals and periodically reviewing their ongoing development and relevance.
3. Formulating concrete plans, action programs, or other implementation measures, and periodically reviewing operational effectiveness.

Article 14

The "General Administration Department" of the Company shall be specifically responsible for environmental management, drafting, promoting, and maintaining environmental management systems and concrete action programs, and regularly organizing environmental education courses for management and employees.

Article 15

The Company should consider the impact of operations on eco-efficiency, promote and advocate sustainable consumption concepts, and engage in R&D, procurement, production, operations, and service activities according to the following principles to reduce environmental and human impacts:

1. Reduce resource and energy consumption in products and services.
2. Reduce pollutant, toxic substance, and waste emissions, and properly manage waste.
3. Enhance the recyclability and reusability of raw materials or products.
4. Maximize the sustainable use of renewable resources.
5. Extend product durability.
6. Increase the efficacy of products and services.

Article 16

To enhance water efficiency, the Company shall use water resources properly and sustainably, and formulate relevant management measures.

The Company shall construct and reinforce relevant environmental protection treatment facilities to prevent water, air, and land pollution, make utmost efforts to minimize adverse impacts on human health and the environment, and adopt measures utilizing best available pollution prevention and control technologies.

Article 17

The Company should utilize widely accepted domestic and international standards or guidelines to conduct and disclose corporate greenhouse gas (GHG) inventories. The scope should include:

1. Direct GHG emissions: Emission sources owned or controlled by the Company.
2. Indirect GHG emissions: Emissions generated from the utilization of purchased electricity, heat, or steam.

The Company should evaluate potential present and future risks and opportunities of climate change for the enterprise and adopt measures in response to climate-related issues. The Company should compile statistics on GHG emissions, water usage, and total waste weight, formulate policies for energy conservation, carbon reduction, GHG mitigation, water reduction, or other waste management, integrate carbon credit acquisition into carbon reduction strategy planning, and execute accordingly to reduce operational impacts on climate change.

Chapter IV: Preserving Public Welfare

Article 18

The Company shall comply with relevant regulations and international human rights conventions regarding rights such as gender equality, the right to work, and prohibition of discrimination.

To fulfill its responsibility to safeguard human rights, the Company should formulate relevant management policies and procedures, including:

1. Issuing a corporate human rights policy or statement.
2. Assessing the impacts of operational activities and internal management on human rights and establishing corresponding handling procedures.
3. Periodically reviewing the effectiveness of the corporate human rights policy or statement.
4. Disclosing handling procedures for affected stakeholders in the event of human rights violations.

The Company shall abide by internationally recognized labor rights, such as freedom of association, collective bargaining, care for vulnerable groups, prohibition of child labor, elimination of all forms of forced labor, and elimination of employment and occupation discrimination. The Company shall confirm that its human resource deployment policies contain no differential treatment based on gender, race, socio-economic class, age, marital or family status, so as to achieve equality and fairness in employment, working conditions, remuneration, benefits, training, evaluation, and promotion opportunities.

Regarding matters endangering labor rights, the Company shall provide effective and appropriate grievance mechanisms to ensure equal and transparent proceedings. Grievance channels shall be concise, convenient, and accessible, and employee grievances shall be responded to appropriately.

Article 19

The Company shall provide employees with information to help them understand labor laws and their rights in the country where operations are located.

Article 20

The Company should provide employees with a safe and healthy work environment, including necessary health and first-aid facilities, and strive to minimize hazard factors to employee safety and health to prevent occupational accidents.

The Company should regularly conduct safety and health education and training for employees.

Article 21

The Company should create a favorable environment for employee career development and establish effective career capability training programs.

The Company shall formulate and implement reasonable employee welfare measures (including compensation, leave, and other benefits), and appropriately reflect operational performance in employee compensation to ensure the recruitment, retention, and motivation of human resources, thereby achieving sustainable operation goals.

Article 22

The Company shall establish regular communication and dialogue channels for employees, granting them the right to obtain information and express opinions on operational management activities and decisions.

The Company shall respect the rights of employee representatives to negotiate working conditions and provide necessary information and hardware facilities to promote negotiation and cooperation among employers, employees, and employee representatives.

The Company shall notify employees in a reasonable manner of operational changes that may have a material impact on them.

Article 23

The Company shall be responsible for its products and services and attach importance to marketing ethics. R&D, procurement, production, operational, and service procedures shall ensure the transparency and safety of product and service information. Consumer rights policies shall be formulated, disclosed, and implemented in operational activities to prevent products or services from damaging consumer rights, health, and safety.

Article 24

The Company shall ensure product and service quality in accordance with government regulations and relevant industry standards.

The Company shall comply with relevant laws and international guidelines regarding customer health and safety, customer privacy, marketing, and labeling of products and services, and shall not engage in deceptive, misleading, fraudulent, or any other acts that destroy consumer trust or damage consumer rights.

Article 25

The Company should evaluate and manage various risks that may cause operational disruptions, reducing their impact on consumers and society.

The Company should provide transparent and effective consumer grievance procedures for products and services, handle consumer complaints fairly and promptly, observe regulations such as the *Personal Data Protection Act*, respect consumer privacy rights, and protect personal data provided by consumers.

Article 26

The Company should evaluate the environmental and social impacts of procurement activities on supply source communities, and collaborate with suppliers to jointly implement corporate sustainable development.

The Company should establish supplier management policies requiring suppliers to comply with rules regarding environmental protection, occupational safety and health, or labor human rights. Before engaging in commercial transactions, the Company should evaluate whether suppliers have records of environmental or social impacts, avoiding transactions with those contradicting the corporate sustainable development policy. When signing contracts with major suppliers, contents should include compliance with both parties' corporate sustainable development policies, as well as clauses permitting contract termination or rescission if suppliers violate policies and cause significant environmental and social impacts on supply source communities.

Article 27

The Company shall evaluate its operational impacts on communities and appropriately hire local workforce in operational locations to enhance community identity.

The Company should participate in activities of civic organizations, charitable groups, and local government agencies concerning community development and education through commercial activities, in-kind donations, corporate volunteering, or other professional public welfare services to promote community development.

Chapter V: Enhancing Disclosure of Corporate Sustainable Development Information

Article 28

The Company shall handle information disclosure pursuant to relevant regulations and the Company's Corporate Governance Practice Principles, fully disclosing relevant and reliable corporate sustainable development information to enhance information transparency.

The Company shall disclose corporate sustainable development information as follows:

1. Corporate sustainable development policies, systems, or relevant management guidelines and concrete promotion plans approved by the Board of Directors.
2. Risks and impacts on company operations and financial conditions resulting from factors such as practicing corporate governance, fostering a sustainable environment, and preserving public welfare.

3. Targets, measures, and implementation performance set by the Company for corporate sustainable development.
4. Key stakeholders and their issues of concern.
5. Other corporate sustainable development information.

Article 29

The Company shall adopt widely recognized international standards or guidelines to compile Sustainability Reports to disclose progress in corporate sustainable development, and should obtain third-party assurance or verification to enhance information reliability. Contents should include:

1. Implementation of corporate sustainable development policies, systems, or relevant management guidelines and concrete promotion plans.
2. Key stakeholders and their issues of concern.
3. Execution performance and review of the Company in practicing corporate governance, fostering a sustainable environment, preserving public welfare, and promoting economic development.
4. Future directions for improvement and goals.

Chapter VI: Supplementary Provisions

Article 30

The Company shall continuously monitor the development of domestic and international corporate sustainable development standards and changes in the business environment to review and improve the established corporate sustainable development system, thereby enhancing implementation performance.

Article 31

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

Article 32

These Principles were enacted on July 7, 2016.

- First amendment on March 7, 2019.
- Second amendment on March 12, 2020.
- Third amendment on November 6, 2023.