

**Metaage Corporation**  
**Sustainable Development Best Practice Principles**

**Chapter 1 General Provisions**

Article 1

In order to fulfill corporate social responsibility initiatives and to promote economic, environmental, and social advancement for purposes of sustainable development, the company adopts the Principles to be followed.

Article 2

The company actively fulfills sustainable development in the course of their business operations so as to follow international development trends and to contribute to the economic development of the country, to improve the quality of life of employees, the community and society by acting as responsible corporate citizens, and to enhance competitive edges built on sustainable development.

Article 3

In promoting sustainable development initiatives, the companies shall, in its corporate management guidelines and business operations, give due consideration to the rights and interests of stakeholders and, while pursuing sustainable operations and profits, also give due consideration to the environment, society and corporate governance.

Article 4

To implement sustainable development initiatives, the company is advised to follow the principles below:

- I. Exercise corporate governance.
- II. Foster a sustainable environment.
- III. Preserve public welfare.
- IV. Enhance disclosure of corporate sustainable development information.

Article 5

The company shall take into consideration the correlation between the development of domestic and international sustainable development issues and corporate core business operations, and the effect of the operation of individual companies and of their respective business groups as a whole on stakeholders, in establishing their policies, systems or relevant management guidelines, and concrete promotion plans for sustainable development programs, which shall be approved by the board of directors and then reported to the shareholders meeting.

When a shareholder proposes a motion involving sustainable development, the company's board of directors is advised to review and consider including it in the shareholders meeting agenda.

## **Chapter 2 Exercising Corporate Governance**

### Article 6

The directors of the company shall exercise the due care of good administrators to urge the company to perform its sustainable development initiatives, examine the results of the implementation thereof from time to time and continually make adjustments so as to ensure the thorough implementation of its sustainable development policies.

The board of directors of the company is advised to give full consideration to the interests of stakeholders, including the following matters, in the company's furtherance of its sustainable development objectives:

- I. Identifying the company's sustainable development mission or vision, and declaring its sustainable development policy, systems or relevant management guidelines;
- II. Making sustainable development the guiding principle of the company's operations and development, and ratifying concrete promotional plans for sustainable development initiatives; and
- III. Enhancing the timeliness and accuracy of the disclosure of sustainable development information.

The board of directors shall appoint executive-level positions with responsibility for economic, environmental, and social issues resulting from the business operations of the company, and to report the status of the handling to the board of directors. The handling procedures and the responsible person for each relevant issue shall be concrete and clear.

### Article 7

Based on the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and Code of Ethical Conduct for TWSE/TPEX Listed Companies, the Company establishes an effective corporate governance framework and relevant ethical standards to optimize corporate governance.

### Article 8

Apart from conducting business activities with respect to the local laws and regulations, the Company also implements the following to create an environment for fair competition:

- I. Avoiding engaging in behavior involving unfair competitions.
- II. Performing the tax-payment obligations.
- III. Countering bribery and corruption and establishing appropriate management systems.

## Article 9

For the purpose of managing sustainable development initiatives, the company is advised to create a governance structure for promotion of sustainable development, and establish an exclusively (or concurrently) dedicated unit to be in charge of proposing and enforcing the sustainable development policies, systems, or relevant management guidelines, and concrete promotional plans and to report on the same to the board of directors on a periodic basis.

The company is advised to adopt reasonable remuneration policies, to ensure that remuneration arrangements support the strategic aims of the organization, and align with the interests of stakeholders. It is advised that the employee performance evaluation system be combined with sustainable development policies, and that a clear and effective incentive system of staff regulations be followed.

The company shall, based on respect for the rights and interests of stakeholders, identify stakeholders of the company, and establish a designated section for stakeholders on the company website; understand the reasonable expectations and demands of stakeholders through proper communication with them, and adequately respond to the important sustainable development issues which they are concerned about.

## **Chapter 3 Fostering a Sustainable Environment**

### Article 10

The Company shall follow the relevant environmental laws, regulations and international standards to appropriately protect the natural environment, and shall endeavor to promote a sustainable environment when conducting business activities and implementing internal management.

The company is advised to endeavor to utilize energy more efficiently and use renewable materials which have a low impact on the environment to improve sustainability of natural resources.

### Article 11

The Company establishes an appropriate environment management system (EMS) based on the following items:

- I. Collecting sufficient and up-to-date information to assess the impact of the Company's business activities on the natural environment.
- II. Establishing measurable goals and periodically reviewing the sustainability and relevance of their development.
- III. Establishing programs or action plans and periodically reviewing the effectiveness of their operation.

### Article 12

The Company should establish a responsible unit or assign responsible personnel to formulate, promote, and maintain the EMS and the specific action plans and organize environmental education courses for the management and employees.

#### Article 13

The Company follows the below principles in procurement, operation, and services to reduce the impact of business activities on the natural environment and humankind:

- I. Reducing resource and energy consumption of products and services.
- II. Reducing the emission of pollutants, toxins, and waste, and disposing waste properly.
- III. Enhancing the recyclability and reusability of materials or products.
- IV. Maximizing the sustainability of renewable resources.
- V. Extending product durability.
- VI. Enhancing the efficiency of products and services.

#### Article 14

The Company endeavors to ensure the compliance with international standards, laws and regulations of all distributed products; assist customers in developing solutions with high efficiency and high reliability; and practice resource conservation and carbon footprint reduction to lower environmental impact.

The company is advised to assess the current and future potential risks and opportunities that climate change may present to enterprises and to adopt related measures.

The company is advised to adopt standards or guidelines generally used in Taiwan and abroad to enforce corporate greenhouse gas inventory and to make disclosures thereof, the scope of which shall include the following:

- I. Direct greenhouse gas emissions: emissions from operations that are owned or controlled by the company.
- II. Indirect greenhouse gas emissions: emissions resulting from the utilization of energy such as imported electricity, heating, or steam.
- III. Other indirect emissions: emissions resulting from corporate activities that are not indirect emissions from energy, but are from other sources of emissions owned or controlled by the company.

The company is advised to compile statistics on greenhouse gas emissions, volume of water consumption and total weight of waste and to establish policies for energy conservation, carbon and greenhouse gas reduction, reduction of water consumption or management of other wastes. The companies' carbon reduction strategies should include obtaining carbon credits and be promoted accordingly to minimize the impact of their business operations on climate change.

#### Article 15

The Company extends the ESG concepts and practices to the supply chain and assists suppliers in lowering their environmental impact to jointly fulfill ESG.

## **Chapter 4 Preserving Social Welfare**

### Article 16

Besides complying with the related labor laws and regulations and protecting the legal rights and interests of employees, the Company also respects the internationally recognized principles for protecting basic labor rights, preserves the basic rights of workers, adopts the principles of equality and equal rights, and establishes appropriate management methods and procedures.

### Article 17

The Company may provide information for employees to understand the labor laws and their rights in the countries where the Company operates.

### Article 18

The Company provides employees with education and training on occupational health and safety and a safe and healthy work environment, including the provision of necessary health and first-aid facilities and reduction of hazard factors of occupational health and safety to prevent occupational accidents.

### Article 19

The Company creates an environment conducive to the career development of employees and establishes effective training programs for competence development.

### Article 20

The Company establishes comprehensive communication channels for employees to access information and express opinions about the Company's management activities and decisions.

### Article 21

The Company actively promotes social welfare activities and cooperates with related government units, social welfare organizations, and charities. These activities cover charity, environmental protection, mindfulness, and education.

The company shall continue to pour resources into cultural and artistic activities or cultural and creative industries through donations, sponsorship, investment, procurement, strategic cooperation, corporate voluntary technical services, or other support models to promote cultural development.

### Article 22

The Company encourages employees to engage in volunteer activities and participate in various public affairs and charitable activities, mindfulness, and education.

## **Chapter 5 Enhancing Disclosure of Sustainable Development Information**

### Article 23

The Company makes public disclosures in accordance with relevant laws and regulations and the Corporate Governance Best Practice Principles, and also fully discloses relevant and reliable ESG information to enhance information transparency. The Company may disclose the following ESG information to the public:

- I. The policy, systems or relevant management guidelines, and concrete promotion plans for sustainable development initiatives, as resolved by the board of directors.

- II. The risks and the impact on the corporate operations and financial condition arising from exercising corporate governance, fostering a sustainable environment and preserving social public welfare.
- III. Goals and measures for promoting the sustainable development initiatives established by the companies, and performance in implementation.
- IV. Major stakeholders and their concerns.
- V. Disclosure of information on major suppliers' management and performance with respect to major environmental and social issues.
- VI. Other information relating to sustainable development initiatives.

#### Article 24

The Company should produce the ESG report every year and adopt internationally recognized standards or guidelines to disclose the status of ESG implementation. The report contents may include the following:

- I. The policy, system, or relevant management guidelines and concrete promotion plans for implementing sustainable development initiatives.
- II. Major stakeholders and their concerns.
- III. Results and a review of the exercising of corporate governance, fostering of a sustainable environment, preservation of public welfare and promotion of economic development.
- IV. Future improvements and goals.

#### **Chapter 6 Supplementary Provisions**

#### Article 25

The Company shall keep track of the development of domestic and foreign ESG standards and the macroenvironmental changes to review and improve the established ESG system and thereby improve the effectiveness of ESG implementation.

#### Article 26

These Principles shall be implemented upon the approval of the Board. The same shall apply to amendments thereto.

These Principles were established on May 12, 2017.

The 1st amendment was made on August 2, 2022.

The 2nd amendment was made on May 4, 2023.