

METAAGE Technology Co., Ltd.

Code of Ethics and Conduct for Directors and Managers

- Article 1 Purpose
- This Code is established to provide a dependable reference for the Company's directors and managers to act in line with ethical standards and for stakeholders to better understand the Company's ethical standards.
- Article 2 Applicability
- This Code shall apply to the Company's directors and managers (including the president or its equivalent, vice presidents or their equivalents, assistance vice presidents or their equivalents, chief financial officer, chief accounting officer, and other management roles with approval authority).
- Article 3 Prevention of Conflicts of Interest
- The Company's directors or managers shall perform their duties objectively and efficiently and avoid taking advantage of their positions in the Company to gain undue or improper advantages for either themselves or their spouse, parents, children, or relatives within the second degree of kinship. The Company shall pay special attention to the loans of funds, provisions of guarantees, and major asset transactions or the purchases (or sales) of goods involving the affiliates of such roles.
- When the Company's directors or managers are involved in a conflict of interest, directors shall report to the Board of Directors and act with the Board's approval. Managers shall explain the matter to their responsible authority and act after reporting the matter to the president for approval.
- Article 4 Eliminating Opportunities to Pursue Personal Gain
- When there are opportunities to make profit, it is the responsibility of the Company's directors and managers to increase the legal interest deserved by the Company. The Company's directors and managers may not seek opportunities to pursue personal gain or obtain personal gain with the Company's property or information or by taking advantage of their positions or competing with the company.
- Article 5 Non-Disclosure Obligation
- Except when authorized or required by law to disclose such information, it is the obligation of the Company's directors or managers to maintain the confidentiality of all information of the Company, suppliers and customers.
- Confidential information includes any undisclosed information that may be exploited by competitors or cause harm to the Company or customers after disclosure.
- Article 6 Fair Trade
- In addition to maintaining equality and impartiality in treating suppliers, customers, competitors, and employees, the Company's directors or managers may not obtain undue or improper advantages through manipulation, nondisclosure, or abuse of the information learned by virtue of their positions, or through misrepresentation of important matters, or through other unfair trading practices.

- Article 7 Protection and Appropriate Use of Corporate Assets
- It is the responsibility of the Company’s directors or managers to protect corporate assets and ensure that they can be effectively and legally used for official business purposes to prevent direct or indirect influence on the Company’s profitability due to the theft, negligence in care, or waste of corporate assets.
- Article 8 Legal Compliance
- The Company shall enhance compliance with the Securities and Exchange Act and other applicable laws, regulations, and bylaws.
- Article 9 Encouragement to Report Illegal Acts and Unethical Behavior
- Besides enhancing the awareness education of ethics, the Company also encourages employees to make anonymous reports of suspected or confirmed violations of laws, regulations, or this Code by directors or managers through the Company’s whistleblower mechanism. The Company shall make employees aware that the Company will use its best efforts to ensure the safety of whistleblowers and protect against retaliation.
- Article 10 Disciplinary Measures
- When a director violates this Code, the Audit Committee shall investigate and handle the matter and proceed with the grievance process. Managers violating this Code will be treated according to the personnel regulations and proceed with the grievance process. Serious violations will be referred to the Audit Committee. If the violation of directors or managers is confirmed, the Company shall immediately disclose on the Market Observation Post System (MOPS) the date of violation, reason for the violation, the section of the Code violated, and the disciplinary action taken.
- Article 11 Exemption
- To apply for exemption from this Code, the Company’s directors and managers shall acquire the approval of the Board. The Company shall immediately disclose related information on MOPS, as well as the date of exemption approval, the dissenting or qualified opinions expressed by independent directors, the validity of exemption, the reasons for exemption, and the rules for exemption for shareholders, to assess if the Board’s decision is appropriate.
- Article 12 Disclosure and Implementation
- This Code shall be disclosed on the Company’s website, annual report, investment prospectus, and MOPS.
- This Code shall be implemented upon the approval of the Board. The same shall apply to amendments thereto.
- Article 13 The Code was established on February 25, 2021.