

METAAGE Technology Co., Ltd.

Employee Code of Ethics and Conduct

Article 1 (Purpose and Basis)

This Code is established to provide a dependable reference for employee behavior and for stakeholders to understand the code of ethics and code of conduct of employees.

Employees of the Company are required to carefully read, understand, and comply with this Code.

Article 2 (Applicability)

“Employee” as states in this Code means all employees of the Company.

Article 3 (Integrity)

When carrying out duties, besides emphasizing team spirit and eliminating selfishness, employees shall also uphold integrity and maintain an attitude of proactivity, motivation, dedication, and accountability.

Article 4 (Equality)

Employees shall eliminate all forms of discrimination and rejection based on gender, race, religion and belief, political affiliation, sexual orientation, pay grade, nationality, and age.

Article 5 (Work Environment)

Employees shall jointly maintain a healthy and safe work environment and eliminate all forms of sexual harassment, violence, extortion, and intimidation.

Article 6 (Avoidance of Conflicts of Interest and Seeking Personal Profit)

Besides maintaining and increasing the Company’s legal interest, employees shall avoid:

- I. Seeking profit for themselves or others by utilizing the property and/or information of the Company or abusing their powers.
- II. Competing with the Company.

Article 7 (Fair Trade)

Besides maintaining equality and impartiality in treating customers, employees shall avoid favoring customers in business transactions.

When performing duties, employees may not seek profit for themselves or others by requesting, promising, delivering, or accepting any form of gifts, treatments, kickbacks, bribes, or other undue or improper advantages, except for gifts or treatments as part of social etiquette and customs or allowed by the Company.

Article 7-1

“Social etiquette and customs” as stated in Article 7 shall apply to:

- I. Practices based on local courtesy, habits, or customs due to business needs when visiting or receiving guests, promoting business, and involving in communication or coordination at home and abroad.

- II. Participation in or inviting others to normal social gatherings based on normal social habits, business purposes, or relationship development.
- III. Inviting customers to or participating in specific business activities or factory tours for business needs with defined expense sharing plans, number of participants, and level and duration of accommodations.
- IV. Provision of money, property, or other benefits to people other than relatives or regular friends with a market value at or below NT\$5,000; or gifts from others for the majority of the employees of the Company with a total market value at or below NT\$5,000. However, the total market value of provision of money and property to the same recipient or receiving of gifts from the same provider in the same year shall not exceed NT\$30,000.
- V. Receiving money, property, or other benefits from people other than relatives or regular friends with a market value at or below NT\$5,000; or gifts from others for the majority of the employees of the Company with a total market value at or below NT\$5,000. However, the total market value of provision of money and property to the same recipient or receiving of gifts from the same provider in the same year shall not exceed NT\$30,000.
- VI. Individual cases approved by the chairperson.

Article 8 (Insider Trading)

Before public disclosure, employees learning any information through their duties that may materially affect the Company's stock price shall keep such information in absolute confidentiality according to the Securities and Exchange Act and may not engage in insider trading with such information.

Article 9 (Non-Disclosure Obligation)

Employees shall respect the privacy of one another and may neither spread rumors nor slander. Employees shall carefully manage the matters of confidential information learned through their duties and may not disclose them to others or use them for purposes unrelated to work, except after the disclosure by the Company or for provision required to perform their duties. This obligation shall remain valid after the resignation of employees.

The information required for non-disclosure in the preceding paragraph includes the data of employees, customers, and suppliers, and the Company's inventions, trade secrets, technical data, product designs, manufacturing knowhow, financial and accounting data, and intellectual property rights, as well as any undisclosed information that may be exploited by competitors or cause harm to the Company or customers after disclosure.

Article 10 (Correct Document Records and Reports)

Employees shall ensure the correctness and integrity of forms of documents and data they process and preserve them properly.

Article 11 (Protection and Appropriate Use of Corporate Property)

When performing their duties, employees shall prevent the theft, interference, damage, or intrusion of resources such as data, information systems, and network equipment to protect the confidentiality, integrity, and availability of all Company data.

Article 12 (Campaign Finance and Political Activities)

Employees may not affect in any form the campaign finance, support for specific political parties or candidates, or participation in other political activities of other employees. In addition, employees shall avoid engaging in political activities during the working hours and at the workplace.

Article 13 (Copyright)

Employees shall respect the laws and regulations related to intellectual property rights and shall not illegally use or reproduce copyrighted intellectual property, including books, magazines, and software.

Article 14 (Encouragement to Report Illegal Acts and Unethical Behavior)

Managers shall enhance the promotion of the Company's internal ethics and encourage employees to make signed reports to their superiors of any illegal acts or violations of the Code. The Company shall endeavor to keep the identify of whistleblowers confidential and protect them against extortion or intimidation.

Article 15 (Exemption)

Employees with acceptable reasons may apply to the president for exemption from specific terms of the Code. The exemption will take effect upon the approval of the president.

Article 16 (Implementation and Disclosure)

This Code shall be implemented upon the approval of the Board. The same shall apply to amendments thereto.

This Code was established on November 5, 2014.

The 1st amendment was made on May 12, 2015.

The 2nd amendment was made on November 10, 2015.