

METAAGE Technology Co., Ltd.

Ethical Corporate Management Best Practice Principles

Article 1: Purpose and Scope

These Principles are established to foster a corporate culture of ethical management and robust development of the Company.

These Principles shall also apply to the Company's subsidiaries, foundations to which the Company has directly or indirectly donated over 50% of their funds in aggregate, and other organizations or legal persons with substantial control over the Company (hereinafter the "Business Group").

Article 2: Prohibition of Unethical Behavior

When engaging in business activities, directors, managers, employees, fiduciaries, or those with substantial control (hereinafter the "Substantial Controllers") shall neither directly or indirectly offer, promise, request, or accept any undue or improper advantages nor seek or maintain advantages through unethical behavior such as breach of trust, illegal acts, or breach of fiduciary duties (hereinafter the "Unethical Behavior").

The roles stated in the preceding paragraph shall include civil servants, political candidates, political parties or members of political parties, state-owned enterprises (SOE) or private businesses or organizations, and their directors, supervisors, managers, employees, substantial controllers, or other interested parties.

Article 3: Forms of Advantage

"Advantage" as stated in these Principles means any valuable things, including money, endowments, commissions, positions, services, preferential treatment, or kickbacks in any form or any name, except for advantages received or given occasionally based on socially accepted customs and that do not adversely affect specific rights and obligations.

Article 4: Legal Compliance

The Company shall comply with the Company Act, Securities and Exchange Act, Business Entity Accounting Act, Political Donations Act, Anti-Corruption Act, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest, TWSE/TPEX listing rules, or other laws and regulations regarding business activities as the underlying principles for implementing ethical corporate management.

Article 5: Policy

The Company shall uphold a business philosophy founded upon integrity, transparency, and accountability; establish policies based on the principle of good faith; and build robust mechanisms for corporate governance and risk control and management to create a business environment for sustainable development.

Article 6: Preventive Measures

In addition to announcing and communicating the business philosophy and policies stated in the preceding paragraph in a timely manner, where necessary, the Company may also establish preventive measures including standard operating procedures (SOPs), conduct guidelines, and education and training.

Preventive measures shall be established in compliance with the laws and regulations of the locations where the Company and its business group operate.

When developing prevention measures, the Company should communicate with employees, important business counterparts, or other interested parties.

Article 7: Scope of Preventive Measures

The Company shall establish a risk assessment mechanism against unethical behavior, periodically analyze and assess business activities with higher risks of unethical behavior within the scope of services, and establish preventive measures accordingly and periodically review their suitability and effectiveness.

The Company shall establish preventive measures according to generally accepted standards or guidelines at home and abroad. The preventive measures shall at least include preventive measures for the following acts: I. Offering and accepting bribes.

- II. Providing illegal political contributions.
- III. Improper charitable donations or sponsorships.
- IV. Offering or accepting unreasonable gifts or hospitality, or other undue or improper advantages.
- V. Misappropriation of trade secrets and infringement of trademark rights, patent rights, copyrights, and other intellectual property rights.
- VI. Engaging in unfair competitive practices.
- VII. Harm directly or indirectly caused to the rights or interests, health, or safety of consumers or other interested parties in the course of research and development, procurement, manufacture, provision, or sale of products and services.

Article 8: Commitment and Fulfillment

The Company's directors and senior management shall issue a statement of compliance with the ethical corporate management policies and request employees to comply with the ethical corporate management policies in the employment terms.

The Company and its business group shall state the ethical corporate management policies in its rules, regulations, and external documents and on the Company's website, as well as the Board and senior management's commitment to actively implement such policies, and shall perform such policies in internal management and business activities.

The Company shall compile documented information on the ethical corporate management policies, statement, commitment, and implementation stated in the first and second paragraphs and preserve the said information properly.

- Article 9: Ethical Business Activities**
Prior to any business transactions, the Company will consider the legitimacy and record of unethical behavior of agents, suppliers, customers, or other business counterparts to prevent trading with those with a record of unethical behavior.
- Article 10: Prohibition of Offering and Accepting Bribes**
When conducting business, neither the Company nor the Company's directors, managers, employees, fiduciaries, and substantial controllers shall directly or indirectly offer, promise, request, or accept any undue or improper advantages in any form to or from customers, agents, contractors, suppliers, public servants, or other interested parties.
- Article 11: Prohibition of Provision of Illegal Political Contributions**
When directly or indirectly contributing to political parties or organizations or individuals participating in political activities, the Company and the Company's directors, managers, employees, fiduciaries, and substantial controllers shall comply with the Political Donations Act and the Company's internal SOPs and shall not exchange commercial gains or business advantages with such contributions.
- Article 12: Prohibition of Improper Charitable Donations or Sponsorships**
When making or offering donations and sponsorships, the Company and the Company's directors, managers, employees, fiduciaries, and substantial controllers shall comply with relevant laws and regulations and internal SOPs and shall not surreptitiously engage in bribery.
- Article 13: Prohibition of Unreasonable Gifts, Hospitality, or Other Undue or Improper Advantages**
The Company and the Company's directors, managers, employees, fiduciaries, and substantial controllers shall not directly or indirectly offer or accept any unreasonable gifts, hospitality, or other undue or improper advantages to establish business relationships or influence business transactions.
- Article 14: Prohibition of Infringement of Intellectual Property Rights**
The Company and the Company's directors, managers, employees, fiduciaries, and substantial controllers shall observe applicable laws and regulations, the Company's internal SOPs, and contract terms related to intellectual property and shall not use, disclose, dispose of, or harm intellectual property or otherwise infringe intellectual property rights without the prior consent of the holders of intellectual property rights.
- Article 15: Prohibition of Engagement in Unfair Competitive Practices**
The Company shall engage in business activities in accordance with the applicable laws and regulations on competition and maintain impartiality in treating business counterparts.

Article 16: Prevention of Harm to Interested Parties from Products and Services

During research and development, procurement, manufacture, provision, or sale of products and services, the Company and the Company's directors, managers, employees, fiduciaries, and substantial controllers shall observe applicable laws and regulations and international standards to ensure the information transparency and safety of products and services. They shall also establish and publish a policy for the protection of the rights and interests of consumers or other interested parties, and perform the policy in business operations, with a view to preventing products and services from directly or indirectly damaging the rights and interests, health, and safety of consumers or other interested parties. When there are sufficient facts to determine that the Company's products or services are likely to pose any hazards to the safety and health of consumers or other interested parties, the Company shall, in principle, recall such products or suspend the services immediately.

Article 17: Organization and Responsibility

The Company's directors, managers, employees, fiduciaries, and substantial controllers shall exercise the due care of good administrators to urge the Company to prevent unethical behavior, always review the results of the preventive measures, and make continual improvements to ensure the thorough implementation of the Company's ethical corporate management policies.

To achieve robust ethical corporate management, the Company establishes a responsible unit for ethical corporate management with sufficient resources and qualified personnel to establish, implement, and supervise the ethical corporate management policies and prevention of unethical behavior. Besides reporting to the Board regularly (at least once a year), the responsible unit's functions and duties are as follows:

- I. Assisting in integrating ethics and integrity into the corporate business strategy and ensuring preventive action against unethical behavior with respect to related laws and regulations.
- II. Periodically analyzing and assessing the risk of unethical behavior to draw up plans for preventing unethical behavior and establishing related SOPs and conduct guidelines for each plan.
- III. Planning the internal organization, staffing, and duties, and designing check and balance mechanisms for business activities with higher risks of unethical behavior.
- IV. Implementing and coordinating the promotion and training of the ethical corporate management policies.
- V. Planning the whistleblower system and ensuring the effectiveness of its implementation.
- VI. Assisting the Board and management in auditing and evaluating if the preventive measures against unethical behavior are implemented effectively, evaluating the compliance with related SOPs, and issuing related reports.

Article 18: Legal Compliance in Business Operations

TWSE/TPEX listed companies and their directors, supervisors, managers, employees, fiduciaries, and substantial controllers shall comply with the laws and regulations and the preventive measures when conducting business.

Article 19: Avoidance of Conflicts of Interest

The Company shall establish policies for preventing conflicts of interest to identify, supervise, and manage the potential risks of unethical conduct and provide appropriate channels for directors, managers, and other interested parties attending or sitting in the Board meetings to proactively explain if there are potential conflicts of interest with the Company.

When a proposal in the agenda constitutes a conflict of interest, the Company's directors, managers, and other interested parties attending or sitting in the Board meeting shall state the critical conflicting contents at the Board meeting. When there is a threat of harming the Company's interests, they shall not join the discussion and voting on the conflicting proposal, and they shall recuse themselves from the discussion or voting and may not represent other directors to vote. Directors shall maintain a high degree of self-discipline and shall not cover one another in a conflict of interest.

The Company's directors, managers, employees, fiduciaries, and substantial controllers shall not take advantage of their positions or influence in the Company to gain undue or improper advantages for themselves, their spouses, parents, children, or any other persons.

Article 20: Accounting and Internal Control

The Company shall establish an effective accounting system and internal control system for business activities with higher risks of unethical behavior, avoid under-the-table accounts or keeping secret accounts, and make regular reviews to ensure the continuing effectiveness of the system design and implementation.

The Company's internal audit unit shall draw up audit programs relevant to the results of the assessment of the risk involving unethical behavior, with contents including audited units, the scope of audit, audit items, audit frequency, etc., and examine the compliance with the prevention measures accordingly. The internal audit unit may engage a certified public accountant (CPA) to carry out the audit and professionals to assist with the audit, if necessary.

The results of the audits in the preceding paragraph shall be reported to the senior management and the unit responsible for ethical management and maintained in the audit report submitted to the Board.

Article 21: Standard Operating Procedures and Conduct Guidelines

When establishing preventive measures in accordance with Article 6, the Company shall define the SOPs and conduct guidelines to regulate the conduct of directors, managers, employees, and substantial controllers. These SOPs and conduct guidelines shall cover:

- I. Standards for determining if undue or improper advantages are offered or accepted.
- II. Procedures for making legal political contributions.
- III. Procedures and the standard rates for offering charitable donations or sponsorships.
- IV. Rules for avoiding work-related conflicts of interest and the procedures for reporting and settling such conflicts.
- V. Non-disclosure regulations for trade secrets and sensitive business information acquired from business operations.
- VI. Regulations and procedures for dealing with suppliers, customers, and business counterparts suspected of engagement in unethical behavior.
- VII. Handling procedures for violations of these Principles.
- VIII. Disciplinary actions for offenders.

Article 22: Education, Training, and Evaluation

The Company's chairperson, president, or senior management shall communicate the importance of integrity and ethics to the Company's directors, employees, and fiduciaries in a timely manner.

The Company shall periodically organize education, training, and promotion activities for directors, managers, employees, fiduciaries, and substantial controllers and invite business counterparts to such activities to let them understand the Company's resolve to implement ethical corporate management, the related policies, preventive measures, and the consequences of committing unethical behavior.

The Company shall integrate the ethical corporate management policies into the employee performance evaluation and human resources policies to establish a clear and effective reward and discipline system.

Article 23: Whistleblower System

The Company shall establish and implement a concrete whistleblower system covering at least the following items:

- I. An independent mailbox and/or hotline shall be established either internally or through an independent external organization for internal and external personnel of the Company to submit reports.
- II. Responsible personnel or units shall be designated to handle the whistleblower reports. Reports involving directors or senior management shall be submitted to the independent directors, and report categories and corresponding investigation SOPs shall be established.

- III. After the completion of report investigation, follow-up measures shall be adopted according to the severity of the offense. Where necessary, a report shall be submitted to the competent authorities or referred to the judicial authority for further investigation.
- IV. Records shall be maintained and preserved for report acceptance, the investigation process, the investigation results, and related documents.
- V. The identity of whistleblowers and the contents of reports shall be kept confidential, and anonymous reports will be allowed.
- VI. Measures to protect whistleblowers against inappropriate disciplinary actions due to the nature of reports.
- VII. Incentives for whistleblowers.

After detecting serious misconduct or likelihood of material damage to the Company in an investigation, the personnel or units responsible for handling whistleblower reports shall immediately prepare a report and notify the independent directors in writing.

Article 24: Disciplinary and Appeal System

The Company shall establish and announce a well-defined disciplinary and appeal system for handling violations of the ethical corporate management regulations and immediately disclose the job title and name of the violator, date of violation, content of violation, and actions taken on the employee portal.

Article 25: Information Disclosure

The Company shall disclose the performance of the Ethical Corporate Management Best Practice Principles on the Company's website and in the annual report and transaction prospectus.

Article 26: Review and Revision of the Principles

Apart from keeping track of the development of regulations related to ethical corporate management at home and abroad, the Company shall encourage directors, managers, and employees to make suggestions for the reference of reviewing and improving the Company's ethical corporate management policies and measures implemented to enhance the effectiveness of the Company's ethical corporate management.

Article 27: Implementation

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

These Principles were established on November 5, 2014.

The 1st amendment was made on May 10, 2019.

The 2nd amendment was made on November 5, 2020.