

METAAGE Technology Co., Ltd.
**Regulations for Handling Reports of Illegal Acts
and Unethical Behavior**

Article 1 Basis

These Regulations are established in accordance with Article 20 of the Company's Ethical Corporate Management Best Practice Principles to encourage the reporting of illegal acts, unethical behavior, or violations of the Ethical Corporate Management Best Practice Principles.

Article 2 Purpose

Establishing internal and external reporting channels and management systems to ensure the effective implementation of the Company's Ethical Corporate Management Best Practice Principles and the legal rights and interests of both whistleblowers and respondents.

Article 3 Responsible Units

- I. Spokesperson: Accepts reports made by such interested parties as shareholders, investors, suppliers, and customers.
- II. Human Resources Center: Accepts reports made by the Company's employees.

Article 4 Reporting Channels

The Company shall establish and announce the internal independent reporting email and hotline on the Company's website or employee portal for use by internal and external personnel.

A whistleblower shall provide at least the following information:

- I. The name, ID number, and contact information including the address, phone number, and email of the whistleblower.
- II. The name or other data valid for identifying the identity of the respondent.
- III. Facts valid for investigation.

Article 5 Handling Procedures

Personnel involved in handling a report shall make a statement to keep confidential the whistleblower's identity and report contents. The Company hereby guarantees that whistleblowers will not receive improper treatment due to reporting.

The Company's responsible unit shall handle a report according to the following procedures:

- I. Reports involving general employees will be submitted to the department head. Reports involving directors or senior officers shall be submitted to the independent directors or supervisors.
- II. The responsible units or handling department head or personnel shall immediately investigate related facts and ask for assistance from the legal compliance or other related departments as necessary.

- III. The respondent confirmed for violating related laws and regulations of the Company's ethical corporate management policies shall be requested to cease the relevant act, and appropriate action shall be taken. The Company may claim compensation from the respondent as necessary to maintain the Company's reputation, rights, and interests.
- IV. Documents regarding report acceptance, the investigation process, and the investigation results shall be retained for five years and may be retained electronically. When a lawsuit related to the report is filed before the retention period expires, the relevant information shall continue to be retained until the conclusion of the litigation.
- V. When the reported facts are confirmed, the Company shall charge the relevant units to review the internal control system and relevant operating procedures and propose corrective measures to prevent recurrence.

Article 6 To encourage internal and external personnel to report illegal acts or unethical behavior, whistleblowers will be rewarded based on the severity of the reported contents. Employees making false reports or malicious accusations shall be subject to disciplinary action and be dismissed for serious situations.

Article 7 These Regulations shall be implemented upon the approval of the Board. The same shall apply to amendments thereto.
These Regulations were established on May 12, 2017.

