

**METAGE 邁達特**

To become a best partner in IT intelligentization

# 2023 Climate-related Financial Disclosure Report





About the report | 3

Message from Chairman | 4

Environmental Sustainability  
Progress | 5

## Climate Action | 6

Four Major Frameworks | 7

## Governance | 8

Board of Directors - Guidance and Supervision | 9

Risk Management Committee - Comprehensive risk control | 10

## Risk Management and Strategy | 11

Risk and opportunity identification procedure and evaluation | 12

Comprehensive Risk and Opportunity Monitoring | 13

Risk and Opportunity Factor Analysis | 14

Transition Risk - Scenarios and Potential Financial Impact Evaluation | 16

Opportunity - Scenarios and Potential Financial Impact Evaluation | 17

Scenario-based Risk Simulation Methodology | 18

Physical scenario analysis | 19

Flood disaster risk | 20

Physical Risk - Scenarios and Potential Financial Impact Evaluation | 21

## Indicators and Objectives | 22

Greenhouse Gas Inventory Check | 23

Greenhouse Gas Inventory | 24

Greenhouse Gas decarbonization goals and actions | 25

Resources Used and Reduction Goals | 26

Low-carbon office | 27

Management Goal | 28

## Appendix | 30

TCFD Comparison Table | 30

References | 31

Third-Party Certification | 32



# About the report:



In recent decades, human damage to the earth's atmosphere, oceans and terrestrial biosphere has caused the world to suffer from natural counterattacks and economic impacts, and the historical high temperatures experienced in the summer of 2023, the wildfires in Hawaii, and the heat wave in Europe have caused huge economic losses and environmental impacts, which are enough to show the seriousness of climate change. In order to review its ability to cope with climate risks, MetaAge refers to the corporate governance 3.0 norms implemented by the

Financial Supervisory Commission and the TCFD (Task Force on Climate-related Financial Disclosures) framework issued by the Financial Stability Board (FSB). Disclose the financial impact of climate change on the Company, mitigation and adaptation strategies, and hope to strengthen the Company's resilience to climate risks and reduce its potential financial impact on the Company's operations. Based on this, we will communicate and negotiate with stakeholders from all walks of life, so that all parties can move towards Taiwan's 2050 net-zero emission goal.



## Reporting period

In 2023, for the first time, MetaAge referred to the TCFD framework and released its Climate-related Financial Disclosure Report that covers January 1, 2023 through December 31, 2023; the Report is updated once a year.



## Scope of Report

This Report mainly focuses on Metaage Corporation, and the report scope includes the Company and its three subsidiaries listed in the Company's annual report: Metaage Corporation, Global Intelligence Network Co., Ltd., Epic Cloud Co., Ltd. And Metaguru Corporation. The environment-related statistics are calculated on the basis of international common units; The disclosure boundary of the greenhouse gas inventory includes a total of 10 subsidiaries of MetaAge Group in consolidated financial reports.



## Contact Information

If you have any question and advice about this Report, you are welcome to contact us at:  
Department: Environmental Safety and Risk Management Department of MetaAge  
Phone: +886 2 8797 8260 #2141  
Mail: [ESG@metaage.com.tw](mailto:ESG@metaage.com.tw)  
Website: [https://www.metaage.com.tw/esg/sustainable\\_links](https://www.metaage.com.tw/esg/sustainable_links)



## External Assurance

External assurance is outsourced to the independent third-party verifier, TUV NORD Taiwan Co., Ltd. (TUV NORD). The latter assures contents of the Report with reference to the TCFD framework. The complete Statement of Assurance is appended to the end of this Report.

## Message from Chairman



Facing the global threat of extreme climate events in recent years, addressing climate and environmental sustainability issues has become a critical challenge for businesses. As an IT solutions partner, MetaAge is actively responding to national net-zero emission goals and global sustainability actions. In 2024, we have set our first-phase target of a "24% reduction in scope 1 and 2 emissions by 2030," which will encompass our headquarters in Neihu and various branch offices across Taiwan.

MetaAge has also launched a solar power generation system at our Neihu headquarters, further increasing our use of renewable energy and demonstrating our commitment to environmental responsibility. Additionally, we have completed greenhouse gas (GHG) assessments for our consolidated revenue subsidiaries and have received ISO14064-1 external verification for organizational GHG inventory for two consecutive years. By conducting annual GHG inventories and regularly reviewing emission sources and amounts, we lay the groundwork for future carbon reduction planning.

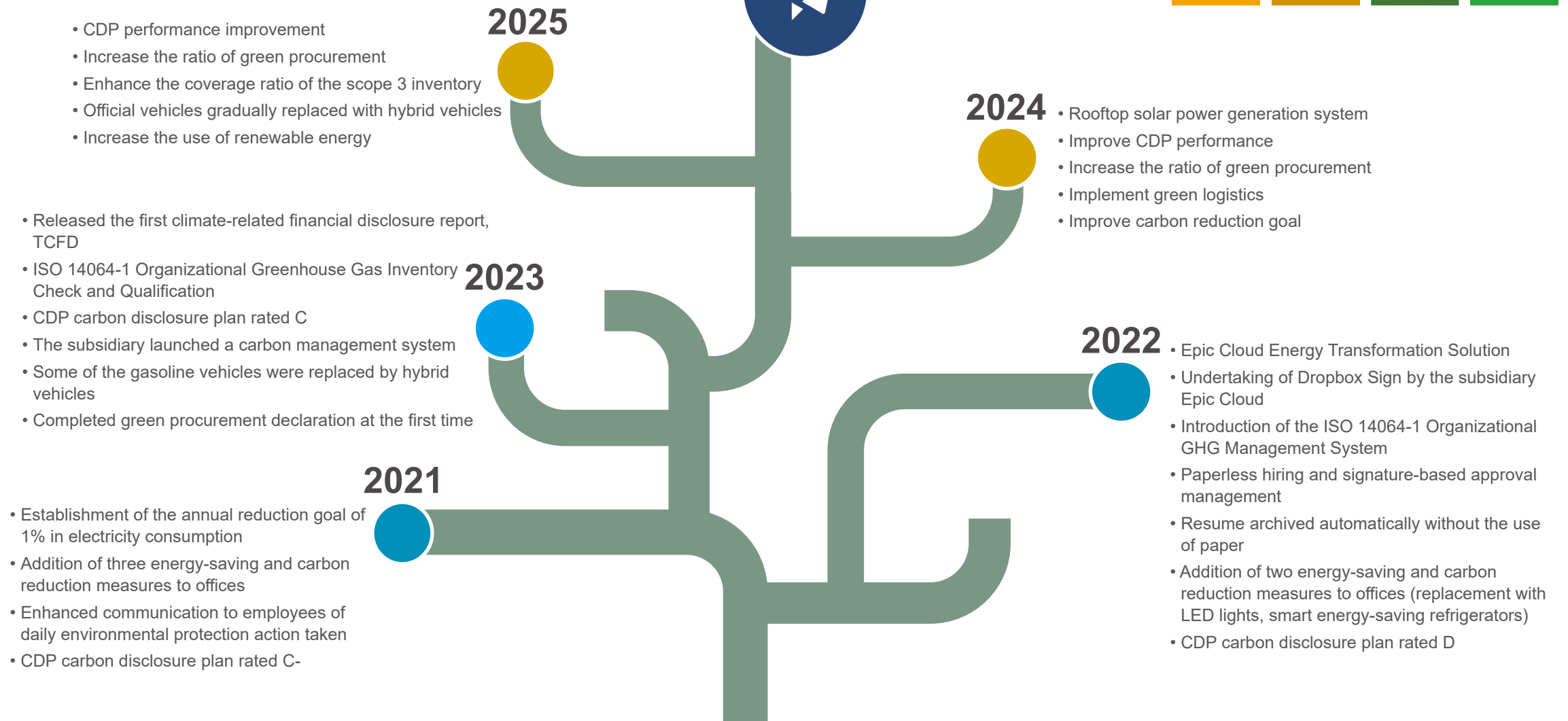
At this time, MetaAge will issue our "Climate-Related Financial Disclosures Report" (Task Force on Climate-related Financial Disclosures, TCFD). Through the four core elements of governance, strategy, risk management, and metrics and targets, we will assess the potential transformation risks, physical risks, and opportunities under climate change scenarios that our business may face. We will also develop corresponding management strategies and layouts. We aim to work with all stakeholders to address the imminent climate risks and become the best partner for businesses transitioning to a low-carbon digital transformation.



*Joshua Tzeng*

Chairman of Metaage

# Environmental Sustainability Progress



# Climate Action

## Climate-related Financial Disclosure

In the final agreement reached of the Glasgow Climate Pact defined through the 26th Conference of the Parties (COP26) of the United Nations Framework Convention on Climate Change, the commitment to inhibiting temperature rise by 1.5 Celsius degrees in the Paris Agreement was established to reinforce the emphasis of the international society on climate change and global warming. In the World Economic Forum (WEF) Global Risks Report released in the beginning of 2022, in particular, “failed climate action” and “extreme weather” were included as the most serious two risks around the world. The 28th Conference of the Parties (COP28) in 2023 jointly set the norm for the transition away from fossil fuels, which is the first time that fossil fuels have been included in the norms, revealing the acceleration of climate action.

In order to cope with climate-related risks, MetaAge has started to practice ESG, in addition to formulating a sustainable development practice code and sustainability report to disclose information, it has also implemented a greenhouse gas management process to investigate and reduce the greenhouse gas emissions generated. In addition, MetaAge identifies climate risks in the value chain and plans corresponding management methods to establish measurement indicators and targets to effectively ensure implementation and effectiveness.

Based on the Task Force on Climate-related Financial Disclosures (TCFD) of the Financial Stability Board (FSB), MetaAge discloses related information covering four major scopes, namely governance, strategy, risk management, indicators and goals, and identify material risks facing the Company at the same time. Such risks, by their source, are divided into two major categories:

- (1) Transformation risk associated with the realization of transformation in the economic pattern to cope with climate change.
- (2) Physical risk directly deriving from climate change or extreme weathers.

Information transparency built for the TCFD by means of the disclosure framework and risk identification enables stakeholders to know and evaluate climate-related risks and opportunities.



# Four Major Frameworks



# Governance

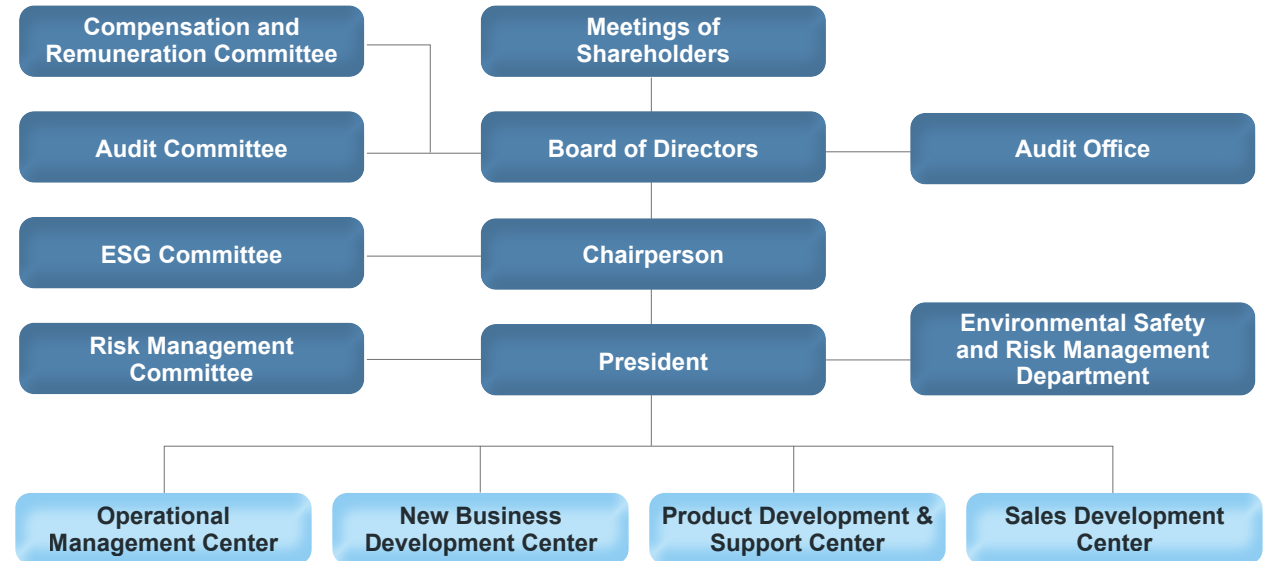
---





# Board of Directors - Guidance and Supervision

In order to properly take respective climate actions and to fulfill corporate social responsibilities, the Board of Directors of MetaAge is the highest supervisory unit for sustainable developments and climate change and is responsible for supervising, reviewing, and approving sustainable policies. The Board of Directors has seven directors, of which three are independent directors, chaired by the Chairman of the Board, and respective executive units shall report to the Board of Directors on a quarterly basis on the efficacy of enforcing climate change risk management. In order to fulfill corporate sustainability management and implement enterprise risk management, MetaAge has established two non-statutory functional committees under the board of directors: the ESG Committee and the Risk Management Committee. In accordance with the Code of Practice for Sustainable Development, these committees define the positioning of sustainability matters and the handling departments for relevant stakeholder issues. Furthermore, they adhere to the principle of conflict of interest avoidance outlined in the Code of Practice by selecting corresponding management personnel from relevant departments to serve as members of the ESG Committee.

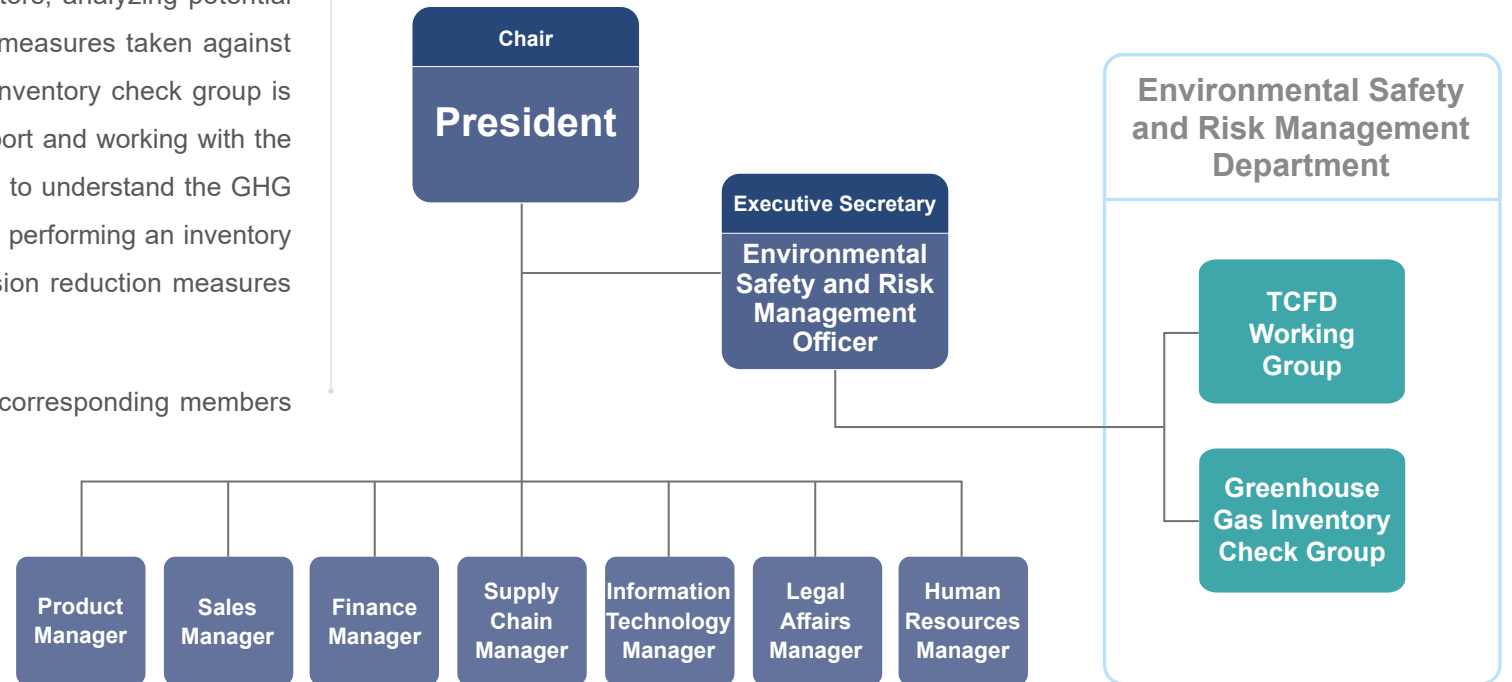


# Risk Management Committee - Comprehensive risk control and control

MetaAge formed its Risk Management Committee (RMC) in 2021. The head of environmental safety and risk control serves as the Secretary-General and is in charge of climate risk management. For the Environmental Safety and Risk Management Department beneath it, on the other hand, the TCFD working group and the GHG inventory check group are formed. The TCFD group is responsible for identifying respective climate risk factors, analyzing potential climate-related risks and opportunities, and enforcing and reporting measures taken against the overall climate change risk throughout the Company. The GHG inventory check group is responsible for preparing the GHG inventory check procedure and report and working with the Human Resources Department in GHG inventory checks. The hope is to understand the GHG emission hot spots and energy use status throughout the Company by performing an inventory check of GHG emissions at MetaAge and to develop effective emission reduction measures under the prevailing net zero trend around the world.

The Risk Management Committee meets every six months, and the corresponding members manage and monitor climate-related risks, jointly formulate adaptation and mitigation measures, identify climate-related risks and opportunities, formulate environmental goals and strategies, and promote the Company's various environmentally friendly policies. The operational status and nature of operation of the Risk Management Committee is reported to the Board of Directors

regularly, including risk categorization, potential risks, their impacts on corporate gains and losses and countermeasures, and adopted risk control measures and their implementation status.



# Risk Management & Strategic

---



# Risk and opportunity identification procedure and evaluation



## Identification Procedure

In order to keep track of the financial impacts that it bears as a result of climate change, MetaAge applied the climate risk and opportunity identification procedure and listed risk and opportunity factors that it has to deal with under climate change and, based on the type and impact, divided them into different items and domains to facilitate climate risk impact and scenario analyses and to subsequently draw out the matrix according to the risk and opportunity factors listed above.



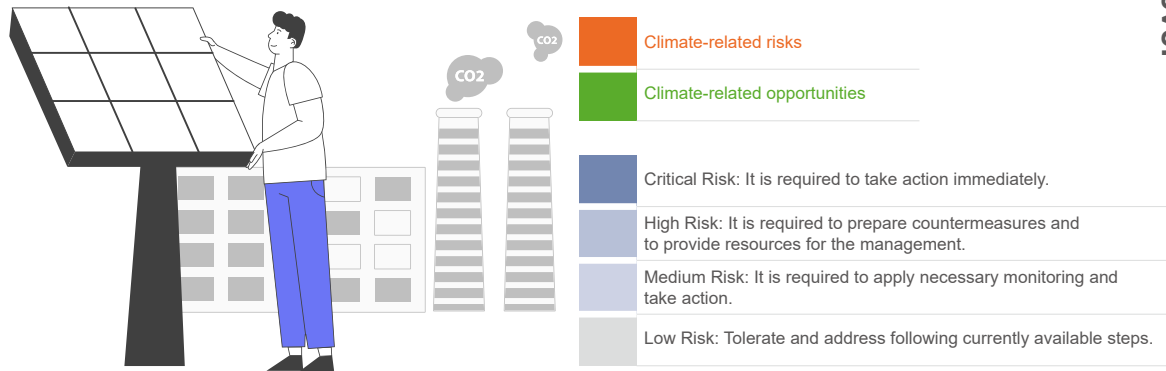
## Type and Domain of Factor

Risks and opportunities, by their nature, are divided into transition or physical ones. Transition risks include policy and regulation, market, technology, and reputation ones while physical risks include rising mean temperature and increased extreme rainfalls. In terms of opportunities, three areas were identified: market opportunities, resilience and energy sources. See the table below.

Type	Domain
Transition risk	Policy and regulation Market risk Technology risk Reputation risk
Physical risk	Rising mean temperature Increased extreme rainfall
Opportunity	Market opportunity Resilience Energy sources

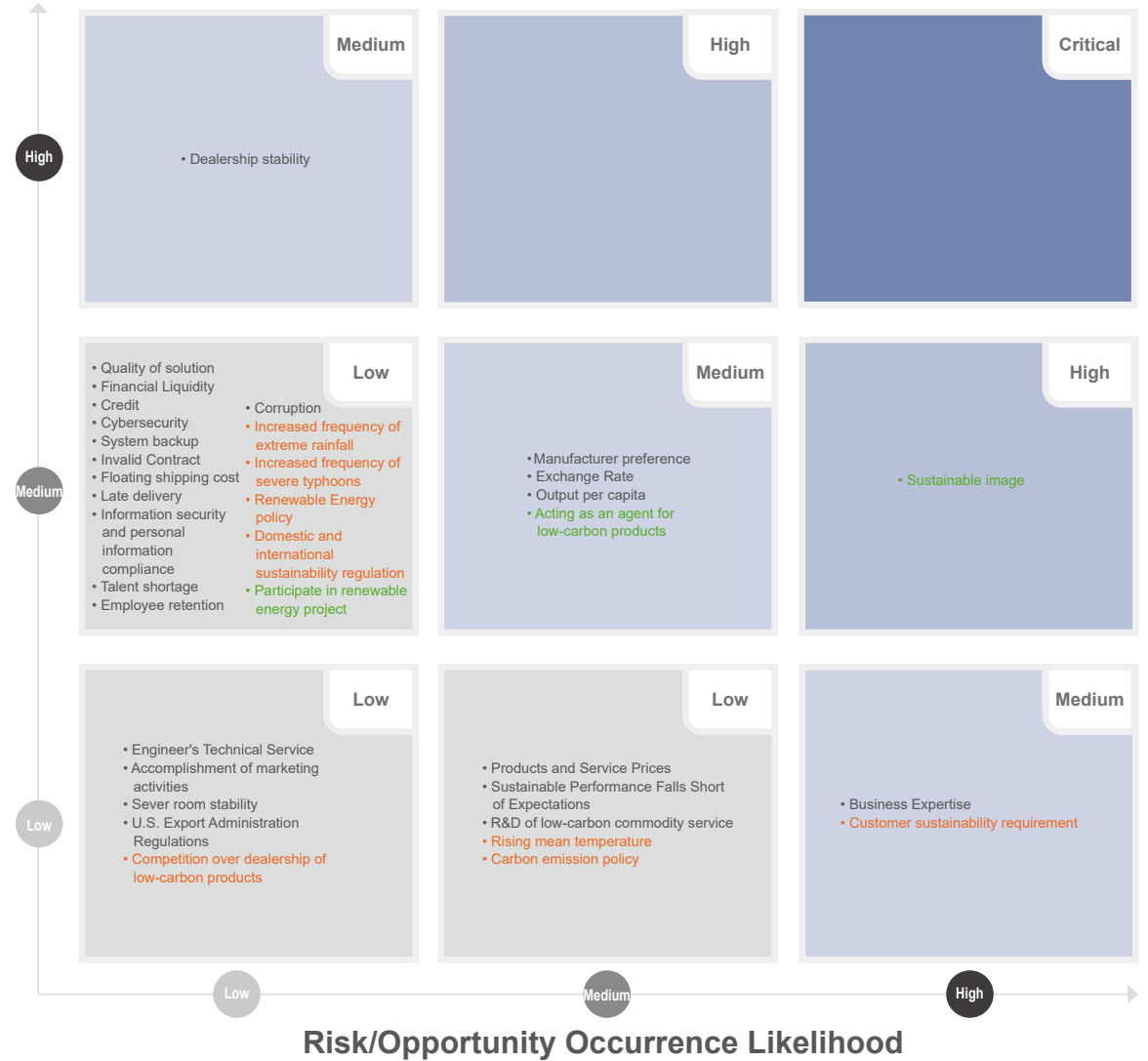
# Comprehensive Risk and Opportunity Monitoring

MetaAge analyzes the impacts and incidence rates of the 32 potential risks identified for the eight major risk groups identified by the Risk Management Committee according to the internal “References of Criteria for Risk Impact Assessment” and “Risk Occurrence Likelihood” determines the current risk level to produce the risk matrix. We identifies a total of 32 actual and potential risks and 3 opportunities in 2023.



Risk/Opportunity Impact Level

## Risk/Opportunity Matrix



# Risk and Opportunity Factor Analysis



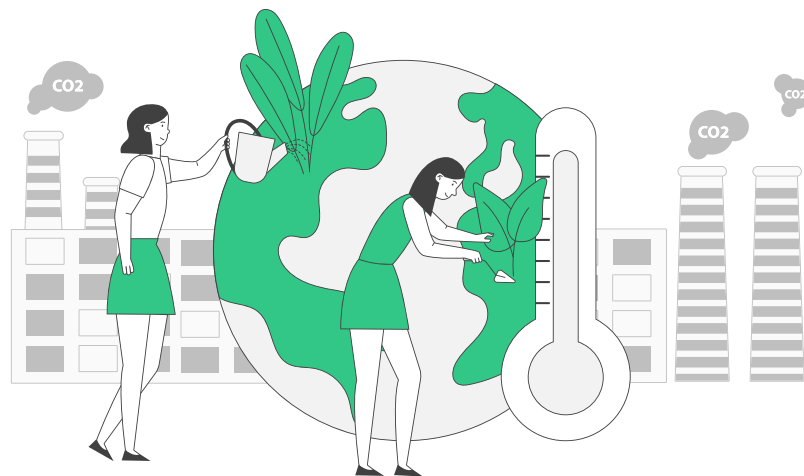
MetaAge, through the climate risk identification procedure, defines the relevant risk factors identified as transition risk and physical risk. For the transition risk, in particular, there are three domains and the corresponding six substantial risk factors while for the physical risk, two substantial risk factors are developed and the extent of risk of each risk factor is analyzed reflective of the level of impact or possible incidence of each factor and the difference over the short term, mid-term, and long term of when it occurs. MetaAge identifies and analyzes respective possible climate opportunity factors through the climate risk identification procedure and analyzes the overall positive influence that respective opportunity factors have on corporate operations reflective of the extent of the positive influence or possible incidence of each factor and the difference over the short term, mid-term, and long term of when it occurs. Refer to the matrix of risk and opportunity factors on the next page for details.

## Risk factors

Type/Domain		No.	Risk factor
Transition risk	Policy and Regulation risks	1	Carbon emission policy
		2	Domestic and international sustainability regulation
		3	Renewable Energy policy
	Market risk	4	Customer sustainability requirement
		5	Competition over dealership of low-carbon products
		6	Reputation Impact
Physical risk		7	Rising mean temperature
		8	Increased frequency of extreme rainfall

## Opportunity factors

Type/Domain	No.	Opportunity factor
Opportunity - energy sources	9	Participate in renewable energy project
Opportunity - market	10	Acting as an agent for low-carbon products
Opportunity - resilience	11	Sustainable image



# Risk and opportunity identification



Based on the degree of impact and the probability of occurrence of various factors, MetaAge establishes a climate-related risk and opportunity matrix to analyze the impact of each factor on the Company.

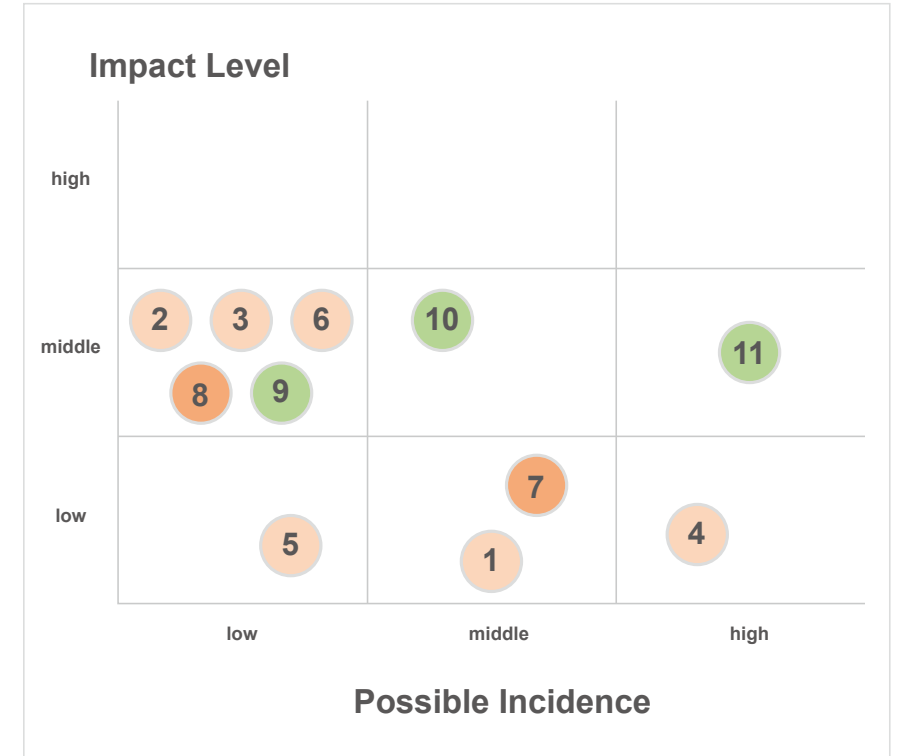


## Risk factors

Type	No.	Risk factor
Transition risk	1	Carbon Emission Policy (Medium-term)
	2	Domestic and international sustainability regulations (short-term)
	3	Renewable Energy Policy (Medium-term)
	4	Customer sustainability requirement (Medium-term)
	5	Competition over dealership of low-carbon products (short-term)
	6	Corporate Reputation Impact (Medium-term)
Physical risk	7	Rising mean temperature (long-term)
	8	Increased frequency of extreme rainfall (long-term)

## Opportunity factors

Type	No.	Opportunity factor
Energy sources	9	Participate in renewable energy project (Medium-term)
Market	10	Acting as an agent for low-carbon products (short-term)
Resilience	11	Sustainable image (medium-term)



# Transition Risk - Scenarios and Potential Financial Impact Evaluation

In view of the climate risks and opportunities identified as medium or above, MetaAge deeply evaluates the possible impact of various climate change risks and the financial impact on the company, and proposes management measures.



Domain	Risk factor	Impact scenario	Potential financial impact evaluation	Management measures
Policy and regulatory risk	Carbon emission policy	<ul style="list-style-type: none"> <li>In response to the requirements of the government's carbon reduction policy, the Company is required to complete the greenhouse gas inventory by 2025 and the verification by 2027. The company needs to invest resources to conduct a group-wide greenhouse gas inventory, resulting in an increase in operating costs and workforce requirements.</li> <li>According to the regulations of the Ministry of Environment, it is estimated that carbon fees will be levied on large emitters with emissions of more than 25,000 tons. Also, carbon pricing, carbon taxes and carbon fees at home and abroad will increase the cost of greenhouse gas emissions for enterprises.</li> </ul>	<ul style="list-style-type: none"> <li>The need to recruit professional talents leads to an increase in the company's labor costs.</li> <li>Considering the negative environmental benefits caused by the Company's operations, based on the 2023 Category 1 and 2 carbon emissions, and based on the domestic carbon fee of 300 NTD per metric ton, the environmental cost is about NT\$550,000.</li> </ul>	<ul style="list-style-type: none"> <li>Allocate sufficient operating expenses and manpower to meet the Group's needs for greenhouse gas inventory and mitigation planning.</li> <li>Appropriate introduction of technological tools, such as the MetaGuru digital carbon inventory system, to improve the efficiency of inventory work and systematic management.</li> <li>Set specific reduction targets and introduce various carbon reduction measures, including the use of renewable energy, the gradual replacement of electrical equipment with more energy-efficient alternatives, and the enhancement of overall energy conservation awareness within the company through employee education and training. These initiatives aim to reduce energy consumption and emissions, ultimately lowering potential environmental costs.</li> </ul>
	Domestic and international sustainability regulations	<ul style="list-style-type: none"> <li>MetaAge pays close attention to domestic and foreign regulatory developments and actively interacts with stakeholders. The policies and regulations subject to it include the requirements for the disclosure of climate change information by relevant units of the "Climate Change Response Law" and the "Action Plan for the Sustainable Development of Listed Companies". In order to comply with the aforesaid regulations, resources need to be invested, resulting in an increase in the Company's operating costs.</li> </ul>	<ul style="list-style-type: none"> <li>In accordance with relevant laws and regulations, the company regularly releases sustainability reports, conducts greenhouse gas inventory and third-party audits, etc., and spends approximately NT\$1.45 million per year on operating costs.</li> </ul>	<ul style="list-style-type: none"> <li>According to the requirements of the FSC, it is necessary to carry out greenhouse gas inventory and verification every year, and release a sustainability report to comply with the regulatory requirements such as the sustainable development action plan of listed companies. The Company will allocate sufficient operating expenses and manpower to meet the needs of the Group in greenhouse gas inventory and sustainable management.</li> </ul>
	Renewable energy policy	<ul style="list-style-type: none"> <li>The company has not directly regulated by the government's regulations related to renewable energy, but echoing the planning of Qisda Group's RE100, it must gradually turn to renewable energy in the future.</li> </ul>	<ul style="list-style-type: none"> <li>In 2024, it is expected that the roof of the headquarters building will have its own solar power plant, and the construction cost will be about NT\$7.25 million.</li> </ul>	<ul style="list-style-type: none"> <li>It is planned to install a solar power generation system on the top floor of the Neihu headquarters to increase the use of renewable energy.</li> </ul>
Market risk	Customer sustainability requirement	<ul style="list-style-type: none"> <li>The sustainable supply chain has become the mainstream, and the requirements of original manufacturers and customers for the Company's greenhouse gas management and ESG performance have increased.</li> </ul>	<ul style="list-style-type: none"> <li>If MetaAge does not have corresponding sustainable management actions, it may indirectly affect the customer's willingness to cooperate in response to the requirements of the supply chain. At present, some customers have set sustainable performance as the criteria for selecting suppliers, which may affect the company's revenue of NT\$397 million.</li> </ul>	<ul style="list-style-type: none"> <li>Independently follow up the latest domestic and foreign sustainability norms and formulate corresponding management plans.</li> <li>Actively improve and deal with third-party and customer audit suggestions.</li> </ul>
Reputation risk	Corporate Reputation Impact	<ul style="list-style-type: none"> <li>Stakeholders are paying more attention to sustainability-related management and evaluation scores in the Company's value chain, so the Company must invest certain resources in various sustainability actions and evaluations.</li> </ul>	<ul style="list-style-type: none"> <li>In order to improve the company's sustainable performance, it has set up dedicated units and personnel, and continues to carry out employee education and training. The total operating expenses will be approximately NT\$2.6 million in 2023.</li> </ul>	<ul style="list-style-type: none"> <li>In order to meet the environmental expectations of stakeholders, the Company completed the greenhouse gas inventory and external verification ahead of schedule, covering not only categories 1 and 2 as stipulated by the FSC, but also some projects in categories 3 to 5 in advance.</li> <li>Increase the education and training of sustainable talents, and invest corresponding resources in sustainability-related affairs and actively participate in sustainability evaluations.</li> </ul>



# Opportunity - Scenarios and Potential Financial Impact Evaluation



Domain	Opportunity factor	Opportunity scenario	Potential financial impact evaluation	Management measures
Energy source	Participate in renewable energy project	<ul style="list-style-type: none"> <li>According to the results of MetaAge's greenhouse gas inventory, Scope 2 emissions account for more than 97% of the total Scope 1 and 2 emissions, and the use of renewable energy will reduce greenhouse gas emissions and save electricity costs.</li> </ul>	<ul style="list-style-type: none"> <li>The completion of the solar facility in 2024 will reduce energy costs and is expected to save NT\$380,000 per year in electricity bills from 2025. In addition, government subsidies of approximately NT\$1.5 million will be obtained in 2024.</li> </ul>	<ul style="list-style-type: none"> <li>In 2024, it is expected to complete the solar power generation system and apply for a renewable energy certificate.</li> </ul>
Market	Acting as an agent for low-carbon products	<ul style="list-style-type: none"> <li>Acting as an agent for low-carbon products and cloud-based products can help enhance the company's competitiveness in green products, and respond to customers' demand for low-carbon goods and services as early as possible, so as to assist enterprises in low-carbon transformation.</li> </ul>	<ul style="list-style-type: none"> <li>Green market opportunities increase, with revenue from low-carbon products growing at an annual rate of 72% in 2023.</li> </ul>	<ul style="list-style-type: none"> <li>In the face of competition in the green market, the company can act as an agent for low-carbon products, launch innovative green solutions, and provide one-stop services from pre-consulting, construction to maintenance, effectively helping customers complete the low-carbon digital transformation to cope with the challenges brought about by climate change.</li> </ul>
Resilience	Sustainable image	<ul style="list-style-type: none"> <li>In recent years, due to the impact of climate change in many regions of the world, the industry has also paid more attention to the implementation of sustainable supply chains, and improved the company's domestic sustainability evaluation results, as well as good customer and supplier evaluation results, which will help enhance the company's brand image and trust.</li> </ul>	<ul style="list-style-type: none"> <li>In order to improve the company's sustainable performance, it has set up dedicated units and personnel, and continues to carry out employee education and training. The total operating expenses will be about \$2.6 million in 2023.</li> </ul>	<ul style="list-style-type: none"> <li>Follow up the sustainable supply chain norms at home and abroad, and implement the relevant norms and requirements of environmental protection.</li> <li>Improve and deal with the lack of third-party audits.</li> <li>Adjust the sustainable supply chain plan on a rolling basis and implement the corresponding management actions.</li> <li>Incorporate sustainability issues into the supplier selection and procurement evaluation process. The supplier questionnaire was included as a reference for evaluating the sustainability performance of suppliers.</li> </ul>

# Scenario-based Risk Simulation Methodology



While setting up risk scenarios, MetaAge has the shared socioeconomic scenarios SSP1-2.6 and SSP5-8.5 in AR6 (Assessment Report 6) of the UN Intergovernmental Panel on Climate Change (IPCC) as the fundamental databases for analyzing climate issues. The impacts to be encountered in future operations and the potential financial impacts are determined and countermeasures are developed by simulating the physical risk that MetaAge will face in the ideal scenario (SSP1-2.6) and the inferior scenario (SSP5-8.5). The explanation of scenario is as below.



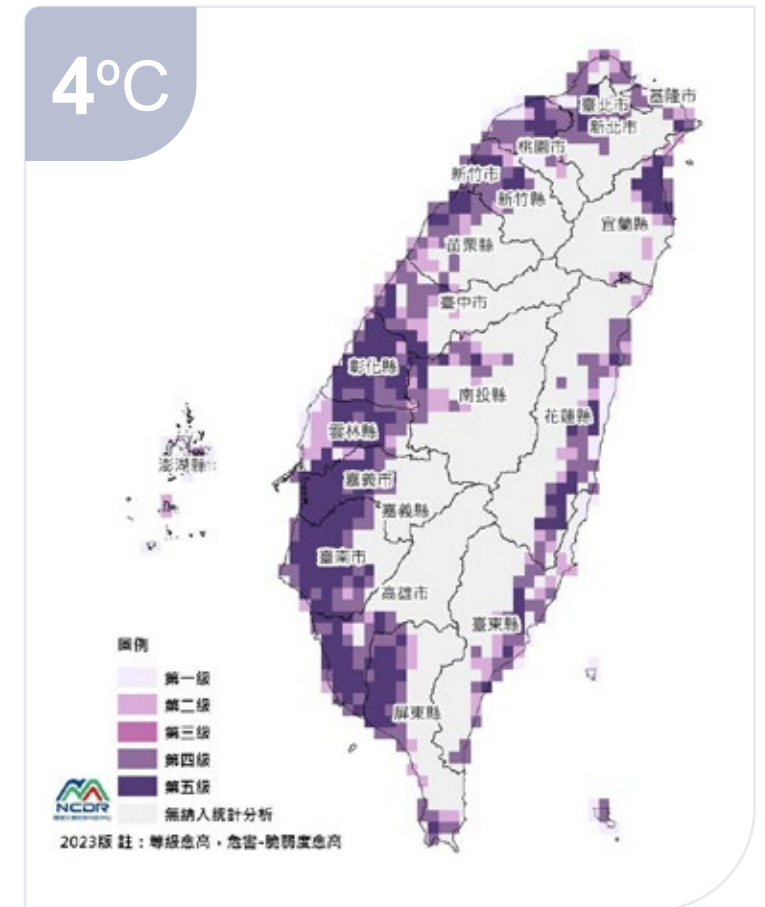
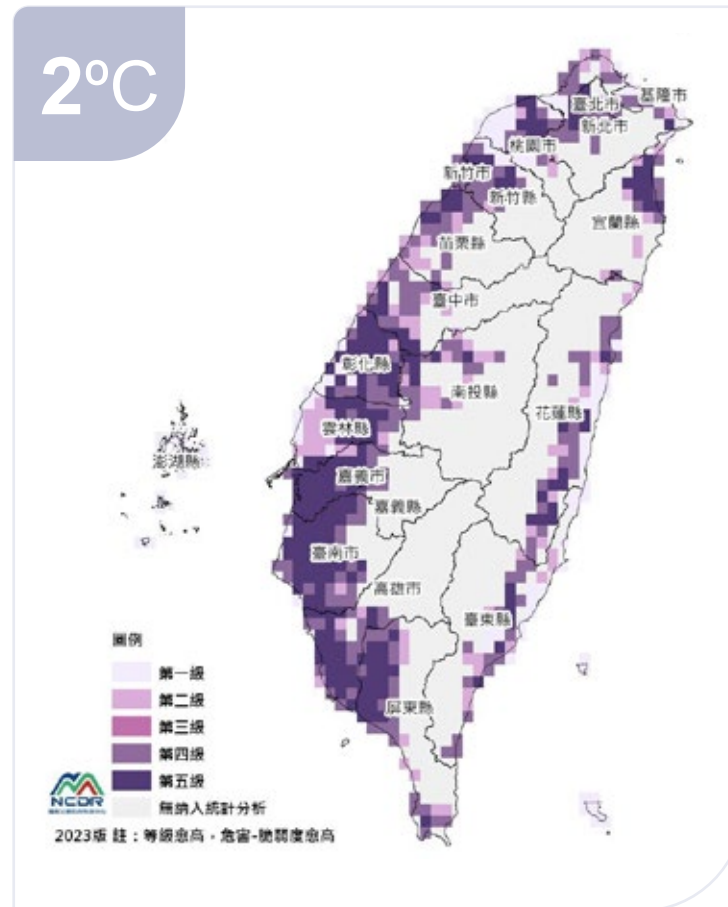
Scenario	SSP1-2.6			SSP5-8.5		
Index	Mean annual temperature in 2050	The number of days with a high temperature of 36°C or higher in 2050	Average annual rainfall in 2050	Mean annual temperature in 2050	The number of days with a high temperature of 36°C or higher in 2050	Average annual rainfall in 2050
Variation	Increase by 1.3°C	An increase of about 6.8 days	12% increase	More than 1.8°C	An increase of about 8.5 days	15% increase
Scenario description	As a low-forcing pathway, the simulation results predict that the temperature will rise below 2°C by the end of the century, global carbon dioxide emissions will be significantly reduced, and the economy and society will also shift to sustainable development.			The global economy is growing rapidly by the end of the century, but it relies mainly on the development of fossil fuels and energy-intensive industries, and there is little climate policy management.		

# Physical scenario analysis



# Flood disaster risk

According to the climate change risk data of the National Science and Technology Center for Disaster Reduction, in terms of the flood hazard-vulnerability of the company and its branches under the 2°C and 4°C scenarios, the address of the Taipei head office is level 4 in both scenarios, Taipei warehouse level 5, Hsinchu branch level 5, Taichung branch level 4, and Kaohsiung branch level 5. As a result, in the event of extreme rainfall, the company's locations may be threatened by flooding, which will affect supply schedules, employee commuting, and overall operations.



Flood hazard-vulnerability map under different scenarios

# Physical Risk - Scenarios and Potential Financial Impact Evaluation



model	Risk factor	Global scenario	Potential financial impact evaluation	Management measures
Ideal Scenario (SSP1-2.6)	Rising mean temperature	<ul style="list-style-type: none"> <li>The mean annual temperature in the middle to the end of the 21st century can increase by 1.3°C or 1.4°C. The number of days with a temperature of 36°C and above in respective areas climbs and it will climb by around 6.8 days or 6.6 days in the middle to the end of the 21st century.</li> </ul>	<ul style="list-style-type: none"> <li>The number of days with extremely high temperatures increases slightly, resulting in a climbing use rate of energy equipment that adds to the cost of energy.</li> </ul>	<ul style="list-style-type: none"> <li>Improve energy efficiency and review the energy consumption of existing equipment.</li> <li>Continue to promote energy conservation and carbon reduction measures.</li> </ul>
	Increased frequency of extreme rainfall	<ul style="list-style-type: none"> <li>The mean annual total rainfall in the middle to the end of the 21st century in Taiwan can increase by around 12% or 16%. The mean maximum strength of storms per day in the middle to the end of the 21st century can increase by around 15.7% or 15.3%.</li> </ul>	<ul style="list-style-type: none"> <li>Floods can lead to disrupted production of products in the upstream and traffic interruption and the resultant delivery delays and impact the performance of products or services in the revenue.</li> </ul>	<ul style="list-style-type: none"> <li>The Company has an Emergency Response Team to track the occurrence of extreme weather and respond to it in real time. When severe flooding or extreme weather occurs that affects employees' commuting, employees will be notified to work from home.</li> <li>Provide relevant digital office education, training and equipment to ensure the quality of remote office service for employees.</li> </ul>
Worst-case Scenario (SSP5-8.5)	Rising mean temperature	<ul style="list-style-type: none"> <li>The mean annual temperature in the middle to the end of the 21st century can climb by over 1.8°C or 3.4°C. The number of days with a temperature of 36°C and above in respective areas climbs and it will climb by around 8.5 days or 48.1 days in the middle to the end of the 21st century, particularly in urban areas compared to other areas.</li> </ul>	<ul style="list-style-type: none"> <li>The number of extremely hot days increases, which can lead to suppliers' production being disrupted and corporate operation losses.</li> <li>Under the RCP8.5 scenario, the average temperature will rise by 1.8°C in 2050, the use of air conditioners will increase by about 10.8%, and the annual electricity bill will increase by about NT\$630,000.</li> </ul>	<ul style="list-style-type: none"> <li>Improve energy efficiency and review the energy consumption of existing equipment.</li> <li>Continue to promote energy conservation and carbon reduction measures.</li> </ul>
	Increased frequency of extreme rainfall	<ul style="list-style-type: none"> <li>The mean annual total rainfall in the middle to the end of the 21st century in Taiwan can increase by around 15% or 31%. The mean maximum strength of storms per day in the middle to the end of the 21st century can increase by around 20% or 41.3%.</li> </ul>	<ul style="list-style-type: none"> <li>Disrupted production of products in the upstream and traffic interruption caused by serious floods lead to delivery delays and accordingly impact the performance of products or services in the revenue.</li> <li>The heavy rainfall will endanger the safety of commuting employees and increase the cost of staff management cost in the Company.</li> </ul>	<ul style="list-style-type: none"> <li>The Company has an Emergency Response Team to track the occurrence of extreme weather and respond to it in real time. When severe flooding or extreme weather occurs that affects employees' commuting, employees will be notified to work from home.</li> <li>Provide relevant digital office education, training and equipment to ensure the quality of remote office service for employees.</li> </ul>

# Indicators and Objectives

---



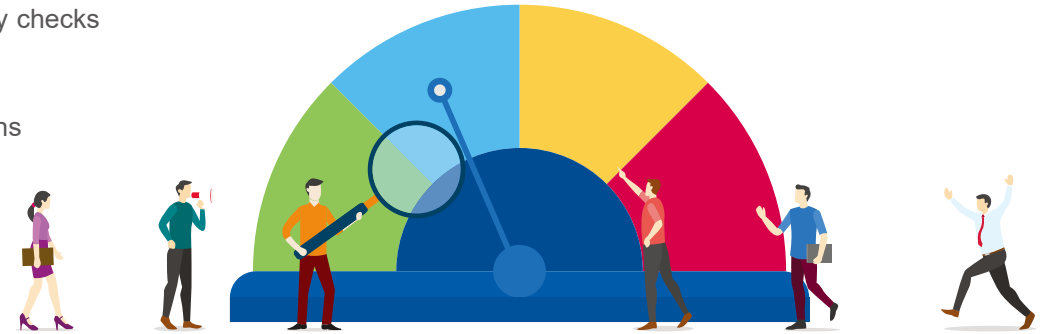
# Greenhouse Gas Inventory



In response to the global trends of net zero emissions by 2050 and corporate sustainability as well as to comply with applicable regulatory requirements for carbon emissions, MetaAge enforces related carbon emission inventory checks and mitigation measures according to the government's GHG management policy.

Effective 2022, the MetaAge Group started to apply ISO14064-1 for its and its subsidiaries' GHG emissions inventory checks. Besides Categories 1 and 2, some of the inventory check items in Categories 3 and 4 have begun as well, such as employee commuting and fuel and energy related activities.

It is hoped that through standardized and systematic management, the direct and indirect greenhouse gas emissions within the enterprise will be counted, and third-party verification will be obtained for two consecutive years in 2023 and 2024, so as to gradually achieve the goal of a low-carbon enterprise.



## GHG Inventory Schedule and Progress Plan

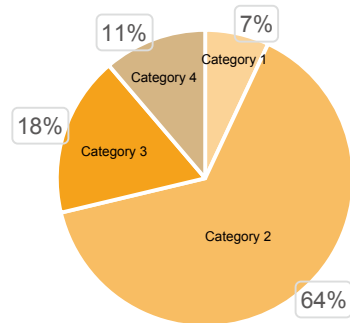


# Greenhouse gas inventory

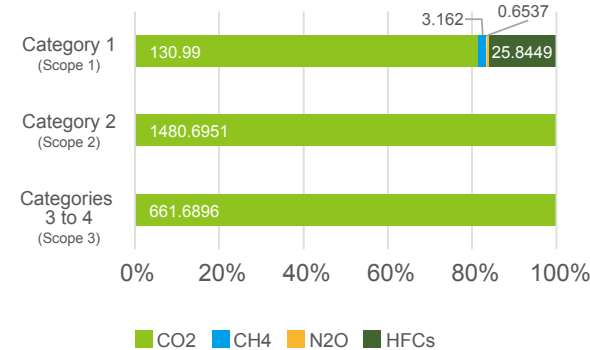


In response to the trend towards net-zero emissions by 2050, MetaAge has been conducting an inventory of greenhouse gas emissions across Categories 1, 2, and 3 to 5 projects in accordance with the ISO 14064-1 standard since 2022. This effort has successfully passed third-party verification for two consecutive years. Through standardized and systematic management, MetaAge investigates direct and indirect greenhouse gas emissions within the enterprise and implements energy-saving and carbon-reduction measures to gradually achieve the goal of becoming a low-carbon enterprise.

Greenhouse gas emissions by category in 2023



Emissions of respective GHGs in 2023 (Unit: metric tons CO2e)



## Greenhouse Gas Emissions

Unit: metric tons CO2e

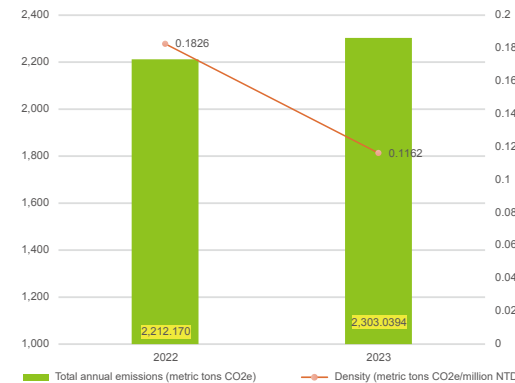
GHG protocol Category	Direct and indirect greenhouse gases	2022	2023
One	Category 1: Greenhouse gas emissions from energy use and fugitive energy by the company	45.2803	160.6547
Two	Category 2: Greenhouse gas emissions from the use of purchased energy**	1420.5779	1480.6951
<b>Category 1 and 2 subtotals</b>		<b>1465.8582</b>	<b>1641.3498</b>
Three	Category 3: Greenhouse gas emissions from transportation	334.8758	402.5910
	Category 4: Greenhouse gas emissions from the use of products and services	247.3708	259.0986
	Category 5: Greenhouse gas emissions from investment activities	164.0656	(Note 3)
<b>Category 3~5 subtotals</b>		<b>746.3122</b>	<b>661.6896</b>
<b>total</b>		<b>2212.1700</b>	<b>2303.0394</b>

Scope of Inventory (Note 1) and Circumstances of Assurance (Note 2)

In 2023, due to the change of operating boundaries, two new companies were added to the inventory scope compared with the previous year, and the overall greenhouse gas emissions of MetaAge and its consolidated financial subsidiaries during the reporting period were 2303.0394 metric tons of CO2e, with a total carbon emission increase of 4.11% over the previous year.

If calculated based on the revenue intensity per unit (metric tons CO2e/million NTD), the decrease in 2023 compared to 2022 is 0.0664 metric tons/million NTD, indicating that the revenue generated by MetaAge per unit of electricity consumption has increased, making the use of electricity per unit more efficient.

## Greenhouse gas emissions in the last two years



**Note 1:** The scope of the inventory in 2022 is parent and subsidiary companies such as MetaAge, GLOBAL INTELLIGENCE NETWORK, Epic Cloud, DSIGroup, DKABio, AdvancedTEK, APEO Human Capital and Corex. The Company's cash acquisition of MetaGuru on December 1, 2022 and Brainstorm Corporation on October 2, 2023 have led to changes in the operating boundaries, so since 2023, two new companies have been added to the scope of inventory data.

**Note 2:** The conversion for Category 1 and Category 2 GHG emissions is subject to the Emission Factors for Greenhouse Gas Inventories (V. 6.0.4) announced by the Environmental Protection Department, and the global warming potential (GWP) is based on the value disclosed in IPCC AR6, 2021. The power coefficient is based on the 2022 value announced by the Bureau of Energy, Ministry of Economic Affairs.

**Note 3:** The greenhouse gas emissions generated by investment activities in 2023 have been identified as insignificant.



# Greenhouse gas decarbonization goals and actions



## Base year selected

The carbon emissions of the headquarters and branch offices of MetaAge account for nearly 80% of the total carbon emissions of the parent and subsidiary companies in the consolidated statement, making them the primary source of greenhouse gas emissions for the Group. Since 2022, the carbon emission data for these relevant operating sites have undergone the first inventory and third-party verification. Therefore, 2022 has been selected as the base year for carbon reduction. The total carbon emissions in Category 1 & 2 (i.e., Scope 1 & 2) for the base year were 1,326 metric tonnes of CO<sub>2</sub>e.

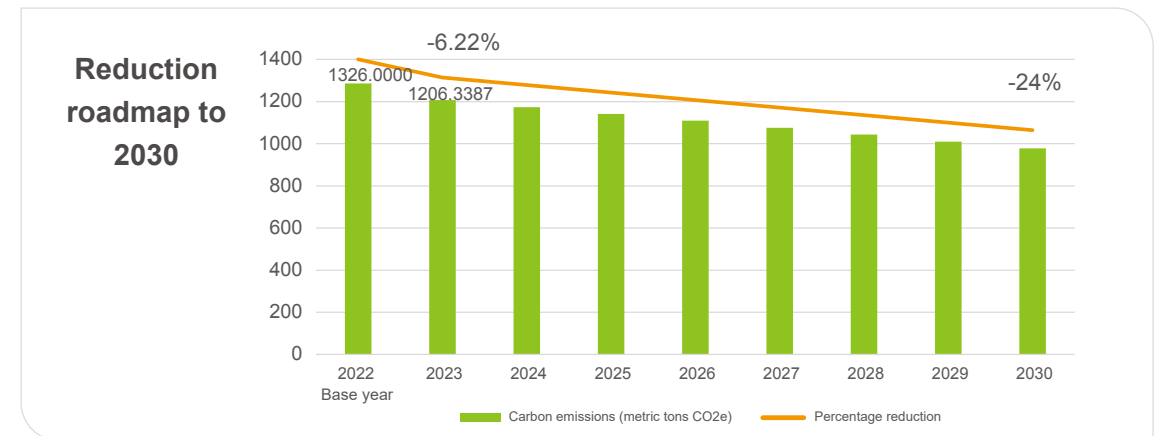
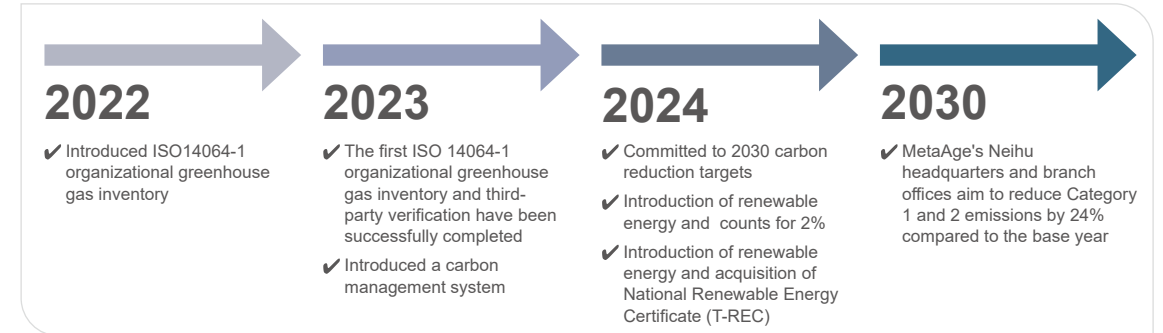
## 2030 Carbon reduction target

Considering our company type and assessment capabilities and referring to the Nationally Determined Contributions (NDCs), MetaAge publicly committed in 2024 to reduce greenhouse gas emissions by 24% in Category 1 and 2 by 2030 compared to the base year of 2022. This target encompasses MetaAge's Neihu headquarters and branch offices, aligning with the national carbon reduction process.

## Strategy and specific action plan

- Since 2022, MetaAge has conducted annual organizational greenhouse gas inventories based on the international standard ISO 14064-1. The inventory results undergo third-party verification to ensure data quality.
- Continuously optimize the inventory method and coverage
- Solar power generation system is enabled
- Obtained the National Renewable Energy Certificate (T-REC) and increased the renewable energy use ratio
- Set Category 3 to 6 (Scope 3) carbon reduction targets and gradually increase carbon reduction measures

The specific action plan and key carbon reduction milestones are as follows:



Emission reductions by gas type in the last two years\* (in metric tons CO<sub>2</sub>e).

		CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	HFCs
2022	Category 1	11.5937	0.0420	0.1315	29.3747
2023		3.7783	3.0666	0.1168	19.0924
2022	Category 2	1284.9261	-	-	-
2023		1180.2846	-	-	-

\*Note: The data covers the headquarter and branches of MetaAge

# Resources Used and Reduction Goals



In order to promote environmental protection, energy conservation, and carbon reduction in offices, MetaAge did an inventory check of the consumption of resources such as electricity, water, and paper. The consumption statistics are shown in the table on the right:

- **Electricity** : MetaAge's electricity consumption is mainly office electricity, and the source is Taiwan Power Company.
- **Water**: A reseller, MetaAge does not have a factory or a manufacturing process. All the water consumed is supplied by the Taiwan Water Corporation.
- **Paper**: General business waste is centrally handled and destroyed by the Building Management Committee and it is impossible to get the actual weight. As such, only the weight of the paper involved in the documents destroyed by MetaAge (Taipei) was obtained.

**Electricity/water/waste statistics table for the last two years**

project	year	2022	2023
Electricity Consumption (kWh)		2,638,684	2,384,413
Per capita electricity usage (kWh)		4,208.43	3,553.52
Tap Water Consumption (kW)		7,461	10,697
Per capita tap water consumption (kW)		11.9	15.94
Total weight of general business waste (metric tons)		2.41	0.97
Per capita waste weight (metric tons)		0.004	0.0015
Scope of data		MetaAge and its subsidiaries GLOBAL INTELLIGENCE NETWORK and Epic Cloud	MetaAge and its subsidiaries GLOBAL INTELLIGENCE NETWORK, Epic Cloud and MetaGuru*

\*Note: MetaGuru was added in December 2022 and be included in the statistics from 2023

	Targets for 2023	Results in 2023	Short-term goals (2024~2025)	Medium-term goals (2026~2028)	Long-term goals (2029~2034)	Management measures
<b>Electricity consumption</b>	Using 2022 as the base year, per capita electricity consumption decreased by 1% year-on-year	✓ 15.6% reduction in per capita electricity consumption	Renewable energy accounts for 4% of total electricity consumption by 2025	Renewable energy accounts for 6~8% of the total electricity consumption	Renewable energy accounts for 10% of total electricity consumption	<ul style="list-style-type: none"> <li>• The air conditioning temperature in the office is set at 25-26 degrees</li> <li>• Use energy-saving refrigerators and water dispensers, and energy-efficient air-conditioning equipment</li> <li>• Increase the proportion of renewable energy use and evaluate the signing of renewable energy purchase agreements (CPPAs)</li> </ul>
<b>Water</b>	Using 2022 as the base year, per capita water consumption will be reduced by 1% per year	✓ Per capita water consumption increased by 4.04 kWh* * <b>Note</b> : During the pandemic in 2022, most of colleagues worked from home, so the annual water consumption was low, and they resumed physical work in 2023, so their per capita water consumption increased.	Taking 2023 as the base year, the annual water consumption shall not exceed 15.94 kWh/ person per capita	Ensure that the annual per capita water consumption does not increase significantly compared with the base year, and continue to replace low-water consumption equipment		<ul style="list-style-type: none"> <li>• Advocate water conservation</li> <li>• Regularly inspect water use abnormalities and water leaks</li> <li>• The main water equipment of the office building has been replaced with water-saving equipment, and the existing office water consumption is the basic water consumption required for operation, and the management principle is to control the total water consumption of the operation base not to increase compared with the base year, and continue to review potential water saving opportunities</li> </ul>
<b>Waste</b>	Taking 2022 as the base year, the weight of general industrial waste per capita will be reduced by 1% per year	✓ The per capita waste decreased by 0.0025 tons/person, and the per capita decreased by more than 1% year-on-year	Taking 2023 as the base year, the annual waste weight shall not exceed the per capita amount of general business waste in 2023	Ensure that the annual per capita weight of waste (paper waste) does not increase significantly compared to the base year, and gradually introduce environmentally friendly products		<ul style="list-style-type: none"> <li>• The sign-off process is paperless</li> <li>• Paperless recruitment and hiring processes</li> <li>• Non-confidential paper recycling</li> <li>• The office has a basic paper requirement and will gradually replace the assessment with environmentally friendly paper</li> </ul>

# Low-carbon office



In the face of global climate change problems, enterprises and people may be affected by climate disasters, which will have an adverse impact on business operations and human survival. MetaAge focuses on reducing corporate operational emissions and minimizing the negative environmental impact of its operations by addressing both company operations and product services.

## Green Procurement by the Ministry of Environment, Executive Yuan

In 2023, MetaAge completed the green procurement declaration of private enterprises and groups of the Ministry of Environment of the Executive Yuan for the first time, and will continue to increase the proportion of green procurement in the future

## Environmentally-friendly goods platform

MetaAge has set up an eco-friendly item exchange space in the company, so that items that are not needed by individuals can be reused

## Solar power generation system build

In 2023, the construction plan of the solar power generation system completed, and solar panels will be installed at the Neihu headquarters to increase the use of renewable energy

## Paperless hiring of new hires

To hire a new person, the printing and signing of relevant contract documents requires up to 20 sheets of paper, and MetaAge has made the employment process online to reduce the amount of paper

## Resume building: process automation and paperless

Integrate multiple applications of its agents, and automate the operation of HR selection and retention through digital management

## Replacement of official cars

Replace the original gasoline-using official vehicles with gasoline-electric hybrid vehicles to reduce the carbon emissions of official vehicles

## Save electricity

The temperature of the air conditioner in the office is set at 25-26 degrees, and the air conditioning equipment is regularly maintained to maintain the efficient operation and energy saving of the air conditioning equipment. The office lights will be turned off during the daily lunch break (12:00-13:15)

## Water conservation

The bathroom was replaced with sensor-operated faucets and sensor-operated urinals to avoid wasting water resources

## Video conferencing: Make good use of digital tools

Use video conferencing equipment to reduce energy consumption for people traveling back and forth. Employees can apply to work remotely from home due to family needs, reducing greenhouse gas emissions caused by employee commuting

# Management Goals



MetaAge identifies related climate risk and opportunity factors through the climate risk identification procedure and evaluates the potential financial impacts and influence. Then, according to the characteristics of the factors identified by MetaAge, the management objectives are classified into three aspects, namely carbon management and reduction goals, green operations and low-carbon offices. Meanwhile, the management goals are considered crucial to MetaAge while the latter makes decisions about climate change.

## 1 Carbon management and reduction goals

MetaAge, through ISO 14064-1 Organizational GHG Inventory Check, understands the GHG emissions generated from its operations while at the same time comparing annual emissions versus baseline emissions, with 2022 as the baseline and adding inventory checks each year reflective of the resources and throughput available in order to completely keep track of the GHG emissions generated by MetaAge and formulate relevant reduction methods and reduction goals.

## 2 Green operations

As an information service agent, MetaAge acts as an agent for low-carbon products and launches innovative integration solutions, providing customers with transformation products or service solutions, such as cloud products or software and hardware devices with environmental labels, etc., to help customers in digital transformation and jointly move towards a low-carbon future.

## 3 Low-carbon offices

MetaAge conducted a comprehensive review of the office environment, gradually replaced office equipment with more energy-efficient or environmentally friendly products, and advocated energy-saving measures for employees. By checking the electricity consumption behavior of the office environment and improving office equipment, we actively think about the possibility of reducing carbon emissions and create an environmentally friendly low-carbon office.



## MetaAge formulates short-, medium-, and long-term management objectives and plans its own measures to implement effective climate risk management.




Risks/Opportunities	Management goals	Short-term goals (2024~2025)	Medium-term goals (2026~2028)	Long-term goals (2029~2034)	Management measures
<ul style="list-style-type: none"> <li>• Carbon emission policy</li> <li>• Domestic and international sustainability regulations</li> <li>• Renewable energy policy</li> <li>• Rising mean temperature</li> <li>• Increased frequency of extreme rainfall</li> </ul>	Carbon management and reduction goals	<ul style="list-style-type: none"> <li>• Renewable energy accounts for 4% of total electricity consumption by 2025</li> <li>• Establish a renewable energy system and set carbon reduction targets</li> <li>• Gradually improve the completeness of the GHG inventory category 3 to 6 or optimize the inventory method to better understand the complete emissions of MetaAge</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate the signing of renewable energy purchase agreements (CPPA) to increase the proportion of renewable energy by 6~8%</li> <li>• Through the replacement of energy-saving equipment and emission reduction actions, we are gradually moving towards the long-term carbon reduction goal</li> </ul>	<ul style="list-style-type: none"> <li>• With reference to the country's self-defined contributions, we have set a target of 24% reduction in 2030 Category 1 and 2 compared to the base year of 2022, while the proportion of renewable energy will reach 10%</li> </ul>	<ul style="list-style-type: none"> <li>• ISO 14064-1 Organizational Greenhouse Gas Inventory</li> <li>• Energy conservation and carbon reduction</li> <li>• Establishment of renewable energy system</li> <li>• Evaluate the possibility of renewable energy purchases</li> </ul>
<ul style="list-style-type: none"> <li>• Customer sustainability requirement</li> <li>• Competition over dealership of low-carbon products</li> <li>• Corporate Reputation Impact</li> <li>• Acting as an agent for low-carbon products</li> </ul>	Green operations	<ul style="list-style-type: none"> <li>• Choose to act as an agent for information and communication software and hardware with product carbon footprint or environmental label certification</li> <li>• Promote supplier sustainability as an evaluation and actively participate in customer partner sustainable supply chain activities</li> <li>• Introduce green logistics measures to reduce carbon emissions generated during upstream and downstream transportation.</li> </ul>	<ul style="list-style-type: none"> <li>• Continue to act as an agent for low-carbon or cloud products, launch innovative integration solutions, and assist customers in digital transformation, with a target low-carbon product revenue of 4~600 million</li> <li>• Increase communication and cooperation with the supply chain, and cooperate with stakeholders through supplier advocacy and evaluation</li> </ul>	<ul style="list-style-type: none"> <li>• In accordance with the Responsible Business Alliance Code of Conduct, we evaluate and educate our supply chain partners</li> <li>• Continue to adopt green logistics to reduce carbon emissions during transportation</li> </ul>	<ul style="list-style-type: none"> <li>• Control the amount of green logistics investment and carbon reduction</li> <li>• Supplier Advocacy &amp; Management Program</li> <li>• Supplier environmental and social impact assessment</li> </ul>
<ul style="list-style-type: none"> <li>• Participate in renewable energy project</li> <li>• Sustainable image</li> </ul>	Low-carbon offices	<ul style="list-style-type: none"> <li>• Establish a green procurement system for office supplies, complete the green procurement declaration, and strengthen environmental education for employees to promote daily green office and environmental energy conservation and carbon reduction</li> <li>• The solar power generation system of the headquarters will establish to reduce the carbon emissions of office electricity.</li> </ul>	<ul style="list-style-type: none"> <li>• Gradually replace 50% of official vehicles with hybrid vehicles to reduce greenhouse gas emissions caused by business commuting.</li> <li>• Increase the green procurement of office supplies by 1~2 items every year to make the daily office closer to the environment and sustainable</li> </ul>	Continue to take stock of and plan for low-carbon office situations, and increase Scope 3 carbon reduction measures as needed	<ul style="list-style-type: none"> <li>• Increase in green procurement projects</li> <li>• Replacement of official cars</li> <li>• Offices are paperless</li> <li>• Environmental Education Advocacy</li> </ul>

## Annex - TCFD content index



Domain	Indicator code	Recommended TCFD disclosure items	Chapters/sections of This Report	Page No.
Governance	TCFD_1 (a)	Governance of the Board of Directors on Climate Topics	Board of Directors - Guidance and Supervision	9
	TCFD_1 (b)	Evaluation of and management over climate governance by the management	Risk Management Committee - Comprehensive risk control	10
Strategic	TCFD_2 (a)	Short-, mid-, and long-term climate-related risks and opportunities of the Company	Risk and Opportunity Factor Analysis	14
	TCFD_2 (b)	Impacts of climate topics on the business operation model, strategy, and financial planning of the Company	Transition Risk - Scenarios and Potential Financial Impact Evaluation	16
	TCFD_2 (c)	Disaster potential and scenario analysis	Scenario-based Risk Simulation Methodology	19
Risk Management	TCFD_3 (a)	Climate risk identification procedure	Risk and opportunity identification procedure and evaluation	12
	TCFD_3 (b)	Risk management and assessment procedure	Risk and opportunity identification procedure and evaluation	12
	TCFD_3 (c)	Climate risk positioning	Risk and Opportunity Factor Analysis	14
Indicators and Objectives	TCFD_4 (a)	Indicators for the disclosure of climate-related risks and opportunities	Management Goal	28
	TCFD_4 (b)	Disclosure of GHG emissions	Greenhouse Gas Inventory	24
	TCFD_4 (c)	Product and organizational adjustment and mitigation measures	Low-carbon office	27

## Appendix - References

- 
- Task Force on Climate-related Financial Disclosures (TCFD)  
Retrieved from: <https://www.fsb-tcfd.org/>
  - UN Climate Change Conference (COP26 & COP27)  
Retrieved from: <https://ukcop26.org/uk-at-cop27/>
  - Highlights of the World Economic Forum's (WEF) Global Risks Report 2022  
Retrieved from: <https://rsprc.ntu.edu.tw/zh-tw/m01-3/en-trans/en-news/1668-wef2022.html>
  - IPCC (2021), Sixth Assessment Report of Intergovernmental Panel on Climate Change 2021: The Physical Science Basis  
Retrieved from: <https://www.ipcc.ch/assessment-report/ar6/>
  - Excerpts from the scientific priorities of the IPCC's Sixth Assessment Report on Climate Change and the updated report on Taiwan's climate change assessment  
Retrieved from: [https://tccip.ncdr.nat.gov.tw/km\\_abstract\\_one.aspx?kid=20210810134743](https://tccip.ncdr.nat.gov.tw/km_abstract_one.aspx?kid=20210810134743)
  - UN WMO Provisional State of the Global Climate 2022  
Retrieved from: <https://storymaps.arcgis.com/stories/5417cd9148c248c0985a5b6d028b0277>
  - 3D hazard potential map of Taiwan  
Retrieved from: <https://dmap.ncdr.nat.gov.tw/>

# Independent Third-party Warranty

## Conformity Statement



**Conformity Statement**  
**Task Force on Climate-related Financial Disclosure**

TUV NORD declares that  
Metaage Corporation  
10F., No. 516, Sec. 1, Neihu Rd., Neihu Dist., Taipei City 114064, Taiwan (R.O.C.)  
邁達特數位股份有限公司  
114064 臺北市內湖區內湖路1段516號10樓

As a result of carrying out conformity check process based on recommendation disclosure information of Task Force on Climate-related Financial Disclosures (TCFD), Metaage Corporation demonstrates 4 core elements including governance, strategy, risk management, metrics and targets. There are 3 aspects for disclosures including carbon management, green operation and low-carbon office.

The maturity model for the Climate-related Financial Disclosures is Level A+: Excellent grade

**Independent Statements and Competence**  
TUV NORD Group is a leader in the supervision, testing and certification. It operates businesses and provides services in more than 70 countries around the world. The services include management systems and product certification, quality, environmental safety, social and moral audits, corporate sustainability report assurance.


TUV NORD and Metaage Corporation are mutually independent organizations, and there is no conflict of interest with Metaage Corporation or any of its affiliates or interested parties when performing the verification of the sustainability report. Regarding the TCFD report of Metaage Corporation, TUV NORD is based on the Metaage Corporation verification agreement, and does not assume any legal or other responsibilities. Metaage Corporation is responsible for responding to any questions that intended users concerned.

Jack Yeh  
General Manager  
Date of issuance: 2024.06.13  
TUV NORD Taiwan Co., Ltd.  
Room A1, 9F, No. 333, Sec. 2, Tun Hua S. Rd., Taipei 10669 Taiwan, R.O.C.



Page 1 of 1

## ISO 14064-1



**OPINION**

**Greenhouse Gases Verification Opinion**  
**ISO 14064-1 : 2018**

Gives to  
**METAAGE CORPORATION**  
Office Address  
**10F., No. 516, Sec. 1, Neihu Rd., Neihu Dist., Taipei City 114064, Taiwan (R.O.C.)**

The quantity of Greenhouse Gas of the above organization and found to be in accordance with ISO 14064-3:2019. (detailed information please refer to next page)

<b>Report Year</b>	: 2023
<b>Greenhouse Gases</b>	
<b>Direct Emissions</b>	: 160.6547 CO2-e Tonnes/ year
<b>Energy Indirect Emissions(Category2)</b>	: 1,480.6951 CO2-e Tonnes/ year
<b>Other Indirect Emissions (Category3-6)</b>	: 661.6896 CO2-e Tonnes/ year
<b>Sum</b>	: 2,303.0394 CO2-e Tonnes/ year
<b>Materiality</b>	: 5%
<b>Reasonable Assurance</b>	: Direct and Energy Indirect Emissions
<b>Limited Assurance</b>	: Category3-6

Opinion No.: GHG-243472053  
Version:  
Verify Date: 2024-04-26  
Issue Date: 2024-05-01

Verification body  
at TUV NORD Taiwan Co., Ltd.

TUV NORD Taiwan Co., Ltd.  
Room A1, 9F, No.333, Sec.2,  
Tun Hua S. Rd.,  
Taipei 10669 Taiwan, R.O.C.

Further clarifications regarding the scope of this opinion and the applicability of the standard may be obtained by consulting the organization.  
TUV NORD Taiwan Co., Ltd. Room A1, 9F, No. 333, Sec. 2, Tun Hua S. Rd., Taipei, Taiwan www.tuv-nord.com/twn  
Page 1 of 4



# METAAGE 邁達特

Telephone: +886 2-8797-8260

Email: [ESG@metaage.com.tw](mailto:ESG@metaage.com.tw)

Website: <https://www.metaage.tech/>

ESG Website: <https://www.metaage.tech/esg/achievement>

