



INDEPENDENT ASSURANCE STATEMENT

To: The Stakeholders of Metaage Corporation

Introduction and objectives of work

Bureau Veritas Certification Taiwan has been engaged by Metaage Corporation to conduct an independent assurance of its Metaage Corporation 2025 Sustainability Report. This Assurance Statement applies to the related information included within the scope of work described below.

This information and its presentation in the 2025 Sustainability Report are the sole responsibility of the management of Metaage Corporation. Bureau Veritas was not involved in the drafting of the Report. Our sole responsibility was to provide independent assurance on its content.

The objective of our engagement is to provide assurance to Metaage Corporation, stakeholders over the accuracy, reliability and objectivity of the reported information and that it covers the issues material to the business and its stakeholders.

Scope of work

The scope of our work was limited to assurance over AA1000 AccountAbility Principles and performance data, included in the ESG Report for the reporting period January 1, 2025, to December 31, 2025. Subject to the limitations and exclusions listed in the section below, our review included:

- Data and information included in Metaage Corporation 2025 Sustainability Report;
- Appropriateness and robustness of underlying reporting systems and processes, used to collect, analyse and review the information reported;
- Evaluation of the Report against the main principles of the AA1000 Accountability Principle (2018)
 - Inclusivity
 - Materiality
 - Responsiveness
 - Impact
- Evaluation of the Report against the principles of Stakeholder Inclusiveness, Sustainability Context, Materiality, Completeness, Balance, Comparability, Accuracy, Timeliness, Clarity, and Reliability, as defined in the GRI Standards.

Reporting Criteria

Metaage Corporation 2025 Sustainability Report has been prepared in reference to relevant best practice reporting frameworks such as the Global Reporting Initiative (GRI), TCFD (Task Force on Climate-Related Financial Disclosures) and the Sustainability Accounting Standards Board (SASB), as well as internal definitions set by Metaage Corporation for tracking and monitoring the progress against its ESG (Environment, Social, Governance) performance indicators.



Limitations and Exclusions

Our work was subject to the following exclusions:

- Financial data, including financial data that feeds into the calculation of information in the ESG report as these are audited by an external financial auditor and are relied on as accurate for the purposes of our scope of work. This includes but is not limited to any statements relating to production, sales, revenue, salaries, payments, and financial investments;
- Greenhouse gas emissions data have been verified by a verification body selected by Metaage Corporation, and we have relied on such data within the scope of our work. However, as confirmed in the course of our assurance work, the GHG emissions data were based on an ISO 14064-1 recommendation letter provided by the verification body engaged by Metaage Corporation on 10 March 2026, rather than a final ISO 14064-1 verification opinion.
- For GHG, this ESG assurance engagement is limited to Metaage Corporation and its Taiwan subsidiaries EPIC CLOUD CO., LTD., GLOBAL INTELLIGENCE NETWORK CO., LTD., and Metaguru Corporation. Any GHG information in the ESG Report relating to the other 10 entities outside the contracted scope (including Taiwan and overseas sites) is outside this ESG assurance scope, and our conclusion does not apply to it. The ISO 14064-1 verification statement and related GHG inventory report are separate verification deliverables and do not alter this ESG assurance scope or our conclusion.

Information related to activities outside the defined reporting period or scope;

- Company position statements (including any expression of opinion, belief, aspiration, expectation, aim or future intent) and any Metaage Corporation or third-party anecdotes or testimonials;
- Content of external websites or documents linked from the ESG Report and country or business unit specific Reports of other Metaage Corporation entities or joint ventures;
- Appropriateness of any new targets, commitments, and objectives established and communicated by Metaage Corporation; and
- Appropriateness of definitions and any internal reporting criteria adopted by Metaage Corporation for its disclosures.

The following limitations should be noted:

Our work was limited to Metaage Corporation Head Office activities where Metaage Corporation consolidates and reconciles data provided by its markets, countries of operation, suppliers and other third parties. The reliability of the reported data is dependent on the accuracy of data collection and monitoring arrangements at market and site level, not addressed as part of this assurance.

This Moderate level assurance engagement relies on a risk based selected sample of the information in the ESG report and the associated limitations that this entails.

Responsibilities

The preparation and presentation of the ESG Report are the sole responsibility of the management of Metaage Corporation.



Bureau Veritas was not involved in the drafting of the ESG Report. Our responsibilities were to:

- Provide Moderate level assurance as per AA1000 over the accuracy, reliability and objectivity of the information contained within the ESG Report;
- Form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- Report our detailed conclusions and recommendations in an internal report to Metaage Corporation management.

Assessment Standard

The assurance process was conducted in line with the requirements of the AA1000 Assurance Standard (AA1000AS v3), Type 2 at a Moderate level of assurance.

Summary of work performed

As part of our independent assurance, Bureau Veritas undertook the following activities:

1. Interviews with relevant personnel of Metaage Corporation.;
2. Review of documentary evidence produced by Metaage Corporation;
3. Review performance data listed in report with sampling basis;
4. Visits to 1 site located in Taiwan (Taipei City);
5. Evaluate the design of internal systems, processes and controls for data collection, aggregation, analysis and reporting, including assessing the appropriateness of assumptions made, estimation techniques used and reporting boundaries;
6. Assess the disclosure and presentation of Metaage Corporation 2025 Sustainability Report to ensure consistency with assured information.

Our work was conducted against Bureau Veritas' standard procedures and guidelines for external Assurance of Sustainability Reports, based on current best practice in independent assurance.

The work was planned and carried out to provide reasonable, rather than absolute assurance and we believe it provides a reasonable basis for our conclusions.

Our findings

On the basis of our methodology and the activities described above, it is our opinion that:

- The information and data included in Metaage Corporation 2025 Sustainability Report are accurate, reliable and free from material mistake or misstatement;
- The Report provides a fair representation of Metaage Corporation's activities over the reporting period;



- The information is presented in a clear, understandable and accessible manner, and allows readers to form a balanced opinion over Metaage Corporation's performance and status during the reporting period;
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- The Report properly reflects the organisation's alignment to and implementation of the AA1000 Assurance Standard v3 principles of Inclusivity, Materiality, Responsiveness and Impact in its operations. Further detail is provided below;
- Metaage Corporation has established appropriate systems for the collection, aggregation and analysis of relevant information;

Alignment with the principles of AA1000 Accountability Principle (2018)

Inclusivity

Metaage Corporation has processes in place for engaging with key stakeholders including socially responsible investors, clients, employees, supply chain and local community; and has undertaken a number of formal stakeholder engagement activities in 2025 covering a range of material topics such as Economic, Social and Environment.

Materiality

The Report addresses the range of environmental, social and economic issues of concern that Metaage Corporation has identified as being of highest material importance. The identification of material topics has considered both internal assessments of risks and opportunities to the business, as well as stakeholders' views and concerns.

Responsiveness

Metaage Corporation is responding to those issues it has identified as material and demonstrates this in its policies, objectives, indicators and performance targets. The reported information can be used by the organisation and its stakeholders as a reasonable basis for their opinions and decision-making.

Impact

Metaage Corporation's management system can monitor, measure and be accountable for how their actions affect their broader ecosystems.

Key areas for ongoing development

Based on the work conducted, we recommend Metaage Corporation to consider the following:

- Encouraging the organization to communicate with non-important stakeholders can also be included in the survey of sustainability issues, which will help the organization to respond in an integrated manner. (RESPONSIVENESS)

Statement of independence, impartiality and competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety, and social accountability with over 195 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems, and processes.



The assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over years combined experience in this field and an excellent understanding of Bureau Veritas standard methodology for the Assurance of Sustainability Reports.

Bureau Veritas has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day to day business activities. We are particularly vigilant in the prevention of conflicts of interest.

No member of the assurance team has a business relationship with Metaage Corporation, its Directors or Managers beyond that required of this assignment. We have conducted this verification independently, and there has been no conflict of interest.

Bureau Veritas Certification Taiwan

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Technical Reviewer: Carter Liu

Date: 2026/4/7

Verifier: Wendy Wang

Date: 2026/4/7



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