

Catcher Technology Co., Ltd.

Policy on Linking Senior Management Compensation with ESG-Related Performance

I. Purpose

To strengthen the Company's commitment to sustainable management, this Policy aims to formally incorporate Environmental (E), Social (S), and Governance (G) performance into the compensation and performance evaluation framework for senior management. By establishing a management mechanism that links ESG performance with remuneration, the Company seeks to guide executives to pursue operational results while upholding sustainability responsibilities and the shared interests of stakeholders, thereby promoting long-term, steady growth and enhancing corporate value.

II. Content

(1) Principles for Linking Compensation with ESG Performance Indicators

In accordance with the Company's Remuneration Committee Charter, the Remuneration Committee shall periodically review the performance evaluation and compensation policies, systems, standards, and structures applicable to senior management (including the President, Vice Presidents, and other equivalent-level personnel). These reviews shall take into account the Company's overall operating performance to ensure the establishment of reasonable, balanced, and forward-looking performance indicators.

To reinforce the Company's commitment and capacity to advance sustainability, starting from 2025, sustainability-related performance indicators are formally incorporated into the annual goal-setting process for senior management, serving as key criteria for performance evaluation and compensation determination. This mechanism aims to ensure that while pursuing operational performance and business growth, senior management shall also fulfill corporate social responsibilities, promote the realization of the Company's sustainability vision, and contribute to long-term, steady development.

The performance evaluation of senior management shall be conducted in accordance with the Performance Appraisal Management Procedures, and the final compensation shall comply with the provisions of the Articles of Incorporation and related internal regulations.

(2) Description of ESG Performance Indicators

Indicators	Description
Financials	Focusing on corporate economic efficiency and operational performance, the assessment items include operating revenue, gross profit, growth rate of net profit, and earnings per share, to ensure steady improvement in the Company's business performance and shareholder value.
Corporate Governance	Strengthening corporate governance and compliance management, the assessment items include corporate governance evaluation performance, the soundness of internal control mechanisms, and corporate compliance, to ensure operational transparency and the healthy development of the organization.

Social Responsibility	Upholding corporate social responsibility and people-centered values, the assessment items include talent retention rate, workplace safety performance, and employee satisfaction, aiming to foster a friendly workplace environment and promote sustainable talent development.
Sustainable Environment	Focusing on climate change adaptation and environmental sustainability management, the assessment items cover greenhouse gas emissions and energy efficiency improvement, water use efficiency enhancement, waste reduction, as well as recycling and reuse rates, aimed at fulfilling the Company's commitment to green transition and environmental responsibility.

(3) Implementation and Supervision

The performance evaluation for senior management encompasses both financial and sustainability-related indicators, taking into account the scope of responsibilities, time commitment, and overall performance. The evaluation results and compensation appropriateness are periodically reviewed by the Remuneration Committee and submitted to the Board of Directors for approval, ensuring that the compensation system remains fair, reasonable, and aligned with the Company's sustainability objectives.