

# **Catcher Technology Co., Ltd.**

## **Sustainability Development Best Practice Principles**

### **Chapter I General Provisions**

#### **Article 1**

Catcher Technology Co., Ltd. (hereinafter referred to as the “Company”), in order to fulfill its corporate social responsibility, promote economic, environmental and social progress, and achieve the goal of sustainable development, has formulated these Sustainability Development Best Practice Principles (the “Principles”) with reference to the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and applicable laws and regulations for compliance.

#### **Article 2**

These Principles apply to the overall operational activities of the Company and its group entities.

While engaging in corporate operations, the Company shall actively promote sustainable development in alignment with international trends. Through responsible corporate citizenship, the Company shall enhance the quality of life of its employees, communities and society, strengthen its contributions to the national economy, and cultivate competitive advantages founded on sustainable development.

#### **Article 3**

In promoting sustainable development, the Company shall balance the interests of its stakeholders. While pursuing sustainable operations and reasonable profitability, the Company shall give due consideration to environmental, social, and governance (ESG) factors and integrate them into its management policies and operational activities, and formulate corresponding risk management policies or strategies.

#### **Article 4**

The Company shall promote sustainable development in accordance with the following principles:

1. **Regulatory Compliance:** Conduct business in accordance with applicable laws and regulations and other commitments undertaken by the Company, fulfill corporate social responsibility, and enhance the transparency and disclosure of sustainability information.
2. **Environmental Stewardship:** Value natural resources and endeavor to reduce environmental impacts arising from operations, thereby advancing green enterprise practices and promoting environmental sustainability.
3. **People-Oriented Approach:** Safeguard employee rights and labor human rights, establish sound management systems and safe and healthy workplaces, and actively contribute to social welfare and humanitarian initiatives.
4. **Governance Enhancement:** Continuously strengthen corporate governance and operational performance, balance stakeholder interests, and create long-term corporate value.

## **Article 5**

The Company shall comprehensively consider global and domestic sustainability trends, the relevance of such issues to the Company's core business, and the impacts of the Company's and its group's overall operational activities on stakeholders. Based on these considerations, the Company shall formulate sustainability policies, systems, or relevant management guidelines and specific implementation plans, which shall be submitted to the Board of Directors for approval.

When shareholders propose resolutions related to sustainable development, the Board of Directors shall evaluate their significance and appropriateness and, where appropriate, include them as agenda items for the shareholders' meeting.

## **Chapter II Implementation of Corporate Governance**

### **Article 6**

The Company shall comply with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the Reference Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/TPEX Listed Companies. The Company shall establish effective governance frameworks and relevant ethical standards in order to strengthen and enhance corporate governance.

### **Article 7**

Directors shall exercise the duty of care of a prudent administrator in overseeing the implementation of sustainable development and shall regularly review its effectiveness to ensure proper execution.

In promoting sustainability objectives, the Board of Directors shall fully consider the interests of stakeholders, including by:

1. Establishing sustainability mission or vision statements and related policies or management guidelines;
2. Incorporating sustainability into operational strategies and approving specific implementation plans; and
3. Ensuring the timely, complete, and accurate disclosure of sustainability-related information.

The Board of Directors may authorize the Sustainability and Risk Management Committee to supervise management in addressing economic, environmental, and social issues arising from the Company's operations, with regular reporting to the Board. The respective roles and responsibilities shall be clearly defined.

### **Article 8**

The Company shall regularly conduct education and training programs related to sustainable development, including the promotion of the matters specified in Paragraph 2 of the preceding Article.

### **Article 9**

To strengthen sustainability management, the Company shall establish an appropriate governance framework and designate dedicated or part-time units responsible for planning and implementing sustainability policies, with regular reporting to the Board of Directors.

The Company shall adopt reasonable and competitive remuneration policies consistent with its strategic objectives and stakeholder interests. Employee performance evaluations shall appropriately incorporate sustainability factors and be carried out in accordance with relevant personnel regulations.

#### **Article 10**

The Company shall, based on the principle of respecting the rights and interests of stakeholders, identify its major stakeholders and establish a dedicated stakeholder section on the Company's website. Through appropriate and diverse communication mechanisms, the Company shall seek to understand the reasonable expectations and needs of stakeholders and appropriately respond to the material sustainability issues of concern to them.

### **Chapter III Development of a Sustainable Environment**

#### **Article 11**

The Company shall comply with applicable environmental laws and regulations and international standards, and shall implement environmental protection measures in its operational activities and internal management processes. The Company shall endeavor to enhance energy efficiency and give priority to the use of renewable materials with lower environmental impact, so as to promote the sustainable use of the Earth's resources and achieve environmental sustainability objectives.

#### **Article 12**

The Company shall establish appropriate environmental management systems in accordance with the characteristics of its industry. Such systems shall include the following:

1. Collect sufficient and timely information to assess the impact of operational activities on the natural environment.
2. Establish measurable environmental sustainability objectives and regularly review the effectiveness, continuity, and relevance of their implementation.
3. Formulate specific plans or action programs as implementation measures and periodically review their operational effectiveness.

#### **Article 13**

The Company shall establish a dedicated environmental management unit or designate responsible personnel to formulate, implement, and maintain relevant environmental management systems and specific action plans, and to regularly conduct environmental education and training programs for management and employees.

#### **Article 14**

The Company shall take into consideration the impact of its operational activities on ecological benefits, actively promote and advocate the concept of sustainable consumption, and conduct its research and development, procurement, production, operations, and service activities in accordance with the following principles in order to reduce impacts on the natural environment and human society:

1. Reduce the consumption of resources and energy in products and services.

2. Minimize the emission of pollutants, toxic substances, and waste, and ensure the proper treatment of related waste.
3. Enhance the recyclability and reusability of raw materials or products.
4. Promote the maximum sustainable use of renewable resources.
5. Extend the useful life and durability of products.
6. Improve the overall efficiency of products and services.
7. Strengthen the conservation of marine and terrestrial biodiversity and ecosystems, and promote the sustainable use of resources and the fair and reasonable sharing of benefits.

#### **Article 15**

To enhance the efficiency of water resource utilization, the Company shall properly and sustainably manage and use water resources, and establish relevant management measures.

The Company shall construct and strengthen environmental protection and treatment facilities to prevent pollution of water, air, and land, and shall make its best efforts to reduce adverse impacts on human health and the environment by adopting the best feasible pollution prevention and control technologies and measures.

#### **Article 16**

The Company shall assess the potential risks and opportunities that climate change may pose to its current and future operations and shall adopt appropriate response measures. The Company shall also conduct and disclose greenhouse gas (GHG) inventories in accordance with commonly adopted domestic and international standards or guidelines. The scope shall include:

1. Direct greenhouse gas emissions: GHG emissions generated from sources owned or controlled by the Company.
2. Indirect greenhouse gas emissions: GHG emissions resulting from the consumption of purchased electricity, heat, steam, or other forms of energy.
3. Other indirect emissions: Indirect emissions generated as a result of the Company's activities that are not related to energy consumption but originate from sources owned or controlled by other entities.

The Company shall compile statistics on its greenhouse gas emissions, water consumption, and total waste generation, and formulate relevant policies on energy conservation and carbon reduction, greenhouse gas reduction, water resource management, and waste management. The Company shall also incorporate the acquisition of carbon credits into its overall carbon reduction strategy and implementation in order to mitigate the impact of its operational activities on climate change.

### **Chapter IV Fulfillment of Social Responsibility**

#### **Article 17**

The Company shall comply with labor laws and international human rights conventions and establish policies to protect human rights, including policy statements, impact assessments, grievance mechanisms, and disclosure procedures.

The Company shall uphold internationally recognized labor standards, including freedom of association, prohibition of child labor, elimination of forced labor, and non-discrimination.

#### **Articles 18**

The Company shall provide employees with relevant information to ensure that they understand the labor laws of the countries in which the Company operates and the rights to which they are entitled.

#### **Articles 19**

The Company shall provide employees with a safe and healthy working environment, including necessary health and first-aid facilities. The Company shall endeavor to reduce factors that may pose risks to employee safety and health in order to prevent occupational accidents, and shall provide employees with regular safety and health education and training.

#### **Articles 20**

The Company shall create a supportive environment for employees' career development and establish effective training programs to enhance employees' professional skills and career capabilities.

The Company shall promote industry–academia collaboration programs to cultivate talent for the industry.

The Company shall formulate and implement reasonable employee welfare policies, including compensation, leave, and other benefits. The Company shall also appropriately reflect operational performance or achievements in employee compensation to support the recruitment, retention, and motivation of talent, thereby contributing to the Company's long-term sustainable development.

#### **Articles 21**

The Company shall establish regular communication and dialogue mechanisms with employees to ensure that employees have timely access to relevant information regarding the Company's operational management and major decisions, and are able to express their views.

The Company shall respect the rights of employee representatives to engage in consultations regarding working conditions, and shall provide the necessary information and appropriate facilities to facilitate effective communication, consultation, and cooperation among the employer, employees, and employee representatives.

#### **Articles 22**

The Company shall be responsible for its products and services and place importance on marketing ethics. In its research and development, procurement, production, operations, and service processes, the Company shall ensure the transparency and safety of information relating to its products and services. The Company shall formulate and publicly disclose policies concerning the protection of customer rights and interests, and faithfully implement such policies in all operational activities to

prevent its products or services from causing harm to customers' rights and interests, health, or safety.

### **Articles 23**

The Company shall comply with applicable government laws and industry regulations to ensure the quality of its products and services. In the marketing and labeling of products and services, the Company shall comply with relevant laws and international standards and shall not engage in any conduct that is deceptive, misleading, fraudulent, or otherwise undermines customer trust or harms customer rights and interests.

### **Articles 24**

The Company shall assess and properly manage various risks that may cause operational disruptions in order to mitigate their potential impact on its operations. The Company shall establish transparent and effective customer complaint mechanisms for its products and services, handle customer complaints fairly and promptly, and comply with the Personal Data Protection Act and other relevant laws and regulations to ensure respect for customer privacy and the proper protection of personal data provided by customers.

### **Articles 25**

The Company shall assess the environmental and social impacts of its procurement activities on supplier communities and establish cooperative relationships with suppliers to jointly promote the implementation of corporate social responsibility. Prior to engaging in business transactions, the Company shall conduct appropriate due diligence to evaluate whether prospective suppliers have records of significant environmental or social impacts in order to avoid conducting transactions with parties whose practices conflict with the Company's corporate social responsibility policies. When entering into contracts with major suppliers, the Company shall include provisions requiring that both parties comply with applicable corporate social responsibility and sustainability policies. Such agreements shall also stipulate that the Company reserves the right to terminate or rescind the contract if the supplier violates such policies and causes significant environmental or social impacts on the communities where the supply is sourced.

### **Articles 26**

The Company shall assess the impact of its business operations on the communities in which it operates and, where appropriate, prioritize the employment of local talent in order to strengthen community engagement and foster stronger connections with local stakeholders.

The Company shall allocate resources through equity investments, commercial activities, donations, corporate volunteer services, or other forms of public-interest and professional services to organizations that address social or environmental challenges through business models. The Company may also participate in community development and educational initiatives organized by civic organizations, charitable institutions, or government agencies in order to promote sustainable community development.

The Company shall continue to support cultural and artistic activities and cultural and creative industries through donations, sponsorships, investments, procurement, strategic partnerships, corporate pro bono technical services, or other support mechanisms, thereby contributing to the advancement of cultural development.

## **Chapter V Enhancement of Sustainability Information Disclosure**

### **Article 27**

The Company shall disclose information in accordance with applicable laws and regulations and the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, and shall fully disclose relevant and reliable information related to sustainable development in order to enhance information transparency.

The Company shall disclose the following information related to sustainable development:

1. Sustainability policies, systems, or related management guidelines approved by the Board of Directors, as well as specific implementation plans.
2. Risks and impacts on the Company's operations and financial condition arising from the implementation of corporate governance, the promotion of environmental sustainability, and the advancement of social welfare.
3. The objectives, measures, and implementation results established by the Company to promote sustainable development.
4. Major stakeholders and the material issues of concern to them.
5. Management approaches and performance information disclosed by major suppliers regarding significant environmental and social issues.
6. Other information related to sustainable development.

### **Article 28**

The Company shall prepare sustainability reports in accordance with internationally recognized standards and, where appropriate, obtain third-party assurance. Such reports shall include governance practices, stakeholder engagement, performance results, and future improvement directions.

## **Chapter VI Supplementary Provisions**

### **Article 29**

The Company shall continuously monitor domestic and international sustainability standards and regularly review and enhance its sustainability systems.

### **Article 30**

These Principles shall take effect upon approval by the Board of Directors. Any amendments hereto shall be subject to the same approval procedure.

### **Article 31**

These Principles were adopted on March 3, 2026 (Republic of China Year 115).