

# Sentien Printing Factory Co., Ltd.

## Sustainable Development Best Practice Principles

### Chapter One: General Provisions

Article 1: Morita Printing Co., Ltd. (hereinafter referred to as "the Company") establishes this code to achieve the goal of sustainable management and fulfill corporate social responsibility.

Article 2: To implement corporate social responsibility and promote the balance and sustainable development of the economy, society, and the environment, the Company formulates this Sustainable Development Practices Code, referring to the practical guidelines established by the Taiwan Stock Exchange Corporation and the GreTai Securities Market.

Article 3: In fulfilling sustainable development, the Company shall consider the interests of stakeholders, emphasizing environmental, social, and corporate governance factors while pursuing sustainable operations and profitability, and integrating these into the company's management policies and operational activities.

Article 4: The Company shall consider the trends in sustainable development both domestically and internationally, the relevance to its core business, and the impact of its overall operations on stakeholders to formulate sustainable development policies, systems, or related management guidelines and specific promotion plans. When shareholders propose matters related to sustainable development, the Board of Directors should consider listing them as agenda items for shareholder meetings.

### Chapter Two: Implementation of Corporate Governance

Article 5: The Company shall adhere to the corporate governance practices for listed companies, the integrity management code for listed companies, and the ethical conduct guidelines for listed companies to establish an effective governance structure and related ethical standards, ensuring sound corporate governance.

Article 6: The Board of Directors shall exercise due diligence to oversee the company's implementation of social responsibility, regularly review its effectiveness, and continuously improve to ensure the implementation of sustainable development policies.

Article 7: The Company shall establish reasonable compensation policies to ensure that compensation planning aligns with organizational strategic goals and stakeholder interests. The

employee performance evaluation system shall be integrated with sustainable development policies and conducted according to the Company's performance system.

Article 8: The Company shall respect stakeholder rights by identifying its stakeholders and providing communication channels on its website. Through appropriate communication methods, the Company shall understand stakeholders' reasonable expectations and needs and respond adequately to significant sustainable development issues of concern.

### Chapter Three: Sustainable Environmental Development

Article 9: The Company shall comply with environmental-related regulations and international standards, properly protect the natural environment, and commit to environmental sustainability in its business activities.

Article 10: The Company is committed to improving energy efficiency and using renewable materials with low environmental impact to ensure the sustainable use of Earth's resources.

Article 11: The Company shall establish appropriate environmental management systems according to its industry characteristics.

Article 12: The Company's Occupational Safety and Health Office shall be the dedicated unit for environmental management, responsible for formulating, promoting, and maintaining related environmental management systems and specific action plans, as well as conducting environmental education courses for management and employees.

Article 13: The Company shall construct and strengthen relevant environmental protection facilities to prevent pollution of water, air, and land; and make every effort to minimize adverse effects on human health and the environment by adopting the best feasible pollution prevention and control technologies.

Article 14: The Company should assess the potential risks and opportunities posed by climate change to its current and future operations and take relevant response measures. The Company should adopt widely accepted domestic and international standards or guidelines for corporate greenhouse gas inventory and disclosure, including:

1. Direct greenhouse gas emissions: emissions from sources owned or controlled by the company.
2. Indirect greenhouse gas emissions: emissions from the use of energy such as electricity, heat, or steam.

3. Other indirect emissions: emissions resulting from the company's activities that do not fall under energy indirect emissions but come from sources owned or controlled by other companies.

The Company should track greenhouse gas emissions, water consumption, and total waste weight, and develop policies for energy conservation, greenhouse gas reduction, reducing water usage, or managing other wastes. Carbon credit acquisition should be incorporated into the Company's carbon reduction strategy to mitigate the impact of operational activities on climate change.

#### Chapter Four: Maintaining Social Welfare

Article 15: The Company should adhere to internationally recognized labor rights, such as freedom of association, collective bargaining rights, care for vulnerable groups, prohibition of child labor, elimination of all forms of forced labor, and elimination of discrimination in employment and occupation. The Company must ensure its human resources policies do not discriminate based on gender, race, socioeconomic status, age, marital and family status, etc., to achieve equality and fairness in employment, hiring conditions, compensation, benefits, training, evaluation, and promotion opportunities.

Regarding situations that harm labor rights, the Company should provide effective and appropriate complaint mechanisms to ensure equality and transparency in the complaint process. Complaint management should be straightforward, accessible, and responsive to employee complaints.

Article 16: The Company may provide employees with information to help them understand their rights under labor laws in the country where they operate.

Article 17: The Company shall provide a safe and healthy work environment for employees, including necessary health and first aid facilities, and regularly conduct safety and health training for employees to reduce hazards to employee safety and health and to prevent occupational accidents.

Article 18: The Company shall create a favorable environment for employees' career development and establish effective career development training programs. The Company shall set and implement reasonable employee welfare measures (including compensation, leave, and other benefits) and appropriately reflect operational performance or outcomes in employee compensation to ensure recruitment, retention, and encouragement of human resources to achieve sustainable management goals.

Article 19: The Company shall establish diverse communication channels for employees, allowing them to gain information and express opinions regarding the company's management activities and

decisions.

Article 20: The Company shall ensure product and service quality in accordance with government regulations and relevant industry standards. It shall comply with relevant laws and international guidelines regarding customer health and safety, privacy, marketing, and labeling, and must not engage in deceptive, misleading, fraudulent, or any other actions that undermine consumer trust or harm consumer rights.

Article 21: The Company shall provide a transparent and effective consumer complaint procedure, fairly and promptly addressing consumer complaints, and complying with personal data protection laws and other related regulations, ensuring respect for customer privacy and protection of personal data provided by consumers.

Article 22: The Company should assess the impact of its procurement activities on the communities of its suppliers and society and collaborate with suppliers to jointly fulfill corporate social responsibility. The Company should establish supplier management policies, requiring suppliers to adhere to relevant regulations on environmental protection, occupational safety and health, or labor rights. Before business transactions, the Company should evaluate suppliers for their records regarding environmental and social impact to avoid conflicts with social responsibility policies.

When entering contracts with key suppliers, the content should include compliance with both parties' corporate social responsibility policies, and clauses allowing termination or cancellation of contracts if suppliers significantly violate policies and impact the environment and society of the source community.

Article 23: The Company shall promote various social welfare activities through material donations, corporate volunteer services, or other professional services, participating in activities related to community development and education organized by civic organizations, charitable groups, vulnerable populations, and local government agencies to enhance community development. The Company should leverage its local operations to give back to the community and enhance community identity.

#### Chapter Five: Strengthening Corporate Sustainable Development Information Disclosure

Article 24: The Company shall disclose information in accordance with relevant regulations and corporate governance practices for listed companies, fully revealing relevant sustainable development information that is pertinent and reliable to enhance information transparency.

## Chapter Six: Supplementary Provisions

Article 25: The Company shall continuously pay attention to the development of domestic and international sustainable development standards and changes in the corporate environment, reviewing and improving the sustainable development systems established by the Company to enhance the effectiveness of promoting sustainable development.

Article 26: This code shall be implemented after approval by the Board of Directors, and the same applies to amendments.