

Tainergy Tech. Co., Ltd.

Corporate Governance Best Practice Guidelines

Chapter 1 General Provisions

Article 1: In order to establish a good corporate governance system, the Company has formulated these guidelines in accordance with the "Corporate Governance Best Practice Guidelines for Listed and OTC Companies" and established an effective corporate governance framework, which is disclosed on the Public Information Observation System.

Article 2: In addition to complying with laws and regulations and the provisions of the Company's articles of incorporation, as well as contracts and related regulations signed with securities exchanges or over-the-counter trading centers, the Company shall adhere to the following principles:

1. Safeguard shareholder rights and interests.
2. Strengthen the functions of the Board of Directors.
3. Fulfill the functions of the Audit Committee.
4. Respect the rights and interests of stakeholders.
5. Enhance information transparency.

Article 3: In accordance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies," the Company shall design and implement internal control systems that take into account the overall business activities of the Company and its subsidiaries, and shall review them regularly to respond to changes in the internal and external environment to ensure the continued effectiveness of the design and implementation of such systems. In addition to conducting a self-assessment of the internal control system, the Board of Directors and management should review the results of the self-assessment of each department at least annually and review the audit reports of the audit unit quarterly. The Audit Committee shall pay attention to and supervise the above. The directors should regularly communicate with the internal audit staff about deficiencies in the internal control system, record and track improvement efforts, and report to the Board of Directors. The Company should establish communication channels and mechanisms between independent directors, the Audit Committee, and the head of the internal audit department, and the Audit Committee Chairman should report to the shareholders' meeting on the communication between Audit Committee members and the head of the internal audit department. The management of the Company should value the internal audit unit and personnel, give them sufficient authority, promote their effective inspection and evaluation of deficiencies in the internal control system and the measurement of operational efficiency, and ensure that the system is

continuously and effectively implemented to assist the Board of Directors and management in fulfilling their responsibilities and implementing the corporate governance system.

Article 4: The Company may, according to its size, business situation, and management needs, assign a suitable number of corporate governance personnel, and shall designate one person as the head of corporate governance in accordance with the regulations of the competent authority, securities exchange, or over-the-counter trading center. The head of corporate governance shall be the highest executive in charge of corporate governance-related affairs, and shall have a minimum of three years of experience in legal practice, accounting practice, or in the position of a manager of a legal, regulatory compliance, internal audit, financial, equity, or corporate governance-related affairs unit of a securities, financial, or futures-related institution or a public company. The corporate governance-related affairs referred to in the preceding paragraph shall include at least the following:

1. Handle matters related to meetings of the Board of Directors and shareholders' meetings in accordance with the law.
2. Prepare agendas, minutes, and resolutions of the Board of Directors and shareholders' meetings.
3. Establish a system for the disclosure of information.
4. Establish and maintain a system for the management of insider trading.
5. Establish a system for the selection, appointment, and evaluation of directors and supervisors.
6. Establish a system for the selection, appointment, and evaluation of the head of the internal audit department.
7. Establish a system for the selection, appointment, and evaluation of the head of the remuneration committee.
8. Establish a system for the selection, appointment, and evaluation of the head of the audit committee.

Chapter 2: Protection of Shareholder Rights

Section 1: Encouraging Shareholder Participation in Corporate Governance

Article 5: The corporate governance system of this company shall protect the rights of shareholders and treat all shareholders fairly. The company shall establish a corporate governance system that ensures that shareholders have the right to be fully informed, participate, and make decisions on significant matters of the company.

Article 6: This company shall convene shareholders' meetings in accordance with the Company Law and relevant laws and regulations and establish complete rules of

procedure. For matters that require shareholder resolution, they must be executed strictly in accordance with the rules of procedure. The content of the resolutions passed at the shareholders' meeting shall comply with the provisions of the laws and the articles of association.

Article 7: The Board of Directors of this company shall properly arrange the agenda and procedures of the shareholders' meeting, establish principles and operating procedures for shareholder nomination of directors and shareholder proposals, and appropriately handle proposals submitted by shareholders in accordance with the law. The shareholders' meeting shall be held at a convenient location, with sufficient time reserved, and with adequate personnel assigned to handle the registration process. The company shall not arbitrarily request shareholders to provide additional proof of attendance beyond the proof of identification documents. Reasonable discussion time shall be provided for each agenda item, and shareholders shall be given adequate opportunities to speak. The chairman of the board of directors shall preside over the shareholders' meeting convened by the board of directors and at least half of the directors of the board (including at least one independent director), the convener of the audit committee, and at least one representative of other functional committees shall attend the meeting and record their attendance in the minutes of the shareholders' meeting.

Article 8: This company shall encourage shareholder participation in corporate governance and appoint professional shareholder service agencies to handle shareholders' meeting affairs, so that shareholders' meetings can be held legally, effectively, and safely. The company shall use various methods and channels to fully adopt technology-based information disclosure methods, upload annual reports and annual financial reports in both Chinese and English versions, notices of shareholders' meetings, agendas, and supplementary materials to the meeting, and shall adopt electronic voting to increase the ratio of shareholders attending the shareholders' meeting and ensure that shareholders can exercise their shareholder rights at the shareholders' meeting in accordance with the law. This company shall avoid proposing interim motions and revising original proposals at the shareholders' meeting. This company shall arrange for shareholders to vote on each item of the shareholders' meeting agenda and input the results of the shareholders' agreement, objection, and abstention on the same day as the shareholders' meeting to the public information disclosure platform.

Article 9: This company shall record the year, month, day, location, name of the chairman, and decision-making method of the meeting in the minutes of the shareholders' meeting in accordance with the provisions of the Company Law and relevant laws and regulations, and shall record the main points and results of the proceedings. The voting method and the number of votes of the elected directors should be

recorded for director elections. The minutes of the shareholders' meeting shall be properly preserved during the existence of the company, and the company shall have a website where the minutes of the shareholders' meeting can be viewed.

Article 10: The chairman of the shareholders' meeting should fully understand and comply with the company's rules of procedure, and maintain a smooth agenda. The chairman may not arbitrarily announce the adjournment of the meeting. To protect the interests of the majority of shareholders, in the event that the chairman violates the rules of procedure and announces the adjournment of the meeting, other members of the board of directors should promptly assist the attending shareholders to elect a new chairman in accordance with the legal procedures and with the consent of more than half of the attending shareholders, and continue the meeting.

Article 11: The company should attach importance to the right of shareholders to information and strictly comply with relevant regulations on information disclosure. The company should frequently and promptly provide information on its finances, operations, insider holdings, and corporate governance through the public information observation station or the company's website to shareholders. To treat shareholders equally, the disclosure of the aforementioned information should also be made in English.

To safeguard the interests of shareholders and ensure equal treatment, the company should establish internal regulations to prohibit insiders from buying or selling securities with undisclosed information in the market. These regulations should include controls on stock trading by directors within 30 days before the annual financial report is announced and within 15 days before each quarterly financial report is announced, among others.

Article 12: The company should report to the shareholders' meeting on the remuneration received by the directors, including the remuneration policy, the content and amount of individual remuneration, and its relationship with performance evaluation.

Article 13: Shareholders have the right to share in the company's profits. To ensure the investment interests of shareholders, the shareholders' meeting may review the roster prepared by the board of directors and the report of the audit committee in accordance with Article 184 of the Company Act, and resolve to distribute profits or make up for losses. When conducting the review, the shareholders' meeting may appoint an inspector.

Shareholders may also apply to the court for the appointment of an inspector in accordance with Article 245 of the Company Act to inspect the company's business accounts, property, specific matters, specific transaction documents, and records.

The board of directors, audit committee, and management of the company should fully cooperate with the inspectors appointed under the preceding two paragraphs and shall not evade, obstruct or refuse their inspection.

Article 14: The company should handle major financial transactions such as the acquisition or disposition of assets, lending of funds, and endorsement and guarantees in accordance with relevant laws and regulations, and establish related operating procedures for submission to the shareholders' meeting for approval, in order to protect the rights and interests of shareholders.

In the event of a merger or public takeover by the company, in addition to complying with relevant laws and regulations, the company should pay attention to the fairness and reasonableness of the merger or public takeover plan and transaction, and should also pay attention to the disclosure of information and the soundness of the company's financial structure after the event. Personnel involved in handling the aforementioned matters should pay attention to conflicts of interest and recusal.

Article 15: In order to ensure shareholders' rights, the company should have dedicated personnel to handle shareholder proposals, questions, and disputes. If the resolutions of the shareholders' meeting or board of directors violate laws or the company's articles of incorporation, or if directors or managers violate laws or regulations while carrying out their duties, causing damage to shareholders' rights, the company should handle any lawsuits filed by shareholders appropriately. The company should establish internal operating procedures to handle the above matters, keep written records for future reference, and incorporate them into the internal control system for management.

Section 2: Establishing a Mechanism for Interaction with Shareholders

Article 16: The board of directors of the company is responsible for establishing a mechanism for interaction with shareholders to enhance mutual understanding of the company's development goals.

Article 17: In addition to communicating with shareholders through shareholders' meetings and encouraging their participation, the board of directors should also contact shareholders in an efficient manner to understand their opinions and concerns, and clearly explain the company's policies to obtain shareholder support, together with managers and independent directors.

Section 3: Corporate Governance Relationships with Related Parties

Article 18: The company should clarify the management goals and responsibilities of personnel, assets, and finances between the company and related enterprises, and effectively assess risks and establish appropriate firewalls.

Article 19: Except as otherwise provided by law, managers of the company should not concurrently hold positions in the management of related enterprises. If a director engages in an activity that falls within the company's scope of business, they should explain the important details of their actions to the shareholders' meeting and obtain their approval.

Article 20: The company should establish sound financial, business, and accounting management goals and systems in accordance with relevant laws and regulations. It should also conduct comprehensive risk assessments with related enterprises regarding major banks, customers, and suppliers, implement necessary control mechanisms, and reduce credit risks.

Article 21: If the Company has financial transactions or dealings with related parties or shareholders, a written agreement on the relevant financial operations between them shall be formulated based on the principle of fairness and reasonableness. The pricing conditions and payment methods for the contract shall be clearly defined, and non-routine transactions and inappropriate interest transmission shall be prevented. The content of the written agreement shall include the management procedures for transactions such as purchase and sale, acquisition or disposition of assets, fund lending, and endorsement and guarantee, and significant transactions shall be approved by the Board of Directors, approved by the shareholders' meeting or reported.

The Company shall also handle transactions or contracts with related parties or their shareholders in accordance with the above principles and strictly prohibit interest transmission.

Article 22: For a corporate shareholder who has controlling power over the Company, the following matters shall be complied with:

They shall have a duty of good faith to other shareholders and shall not directly or indirectly cause the Company to operate against normal business practices or other adverse operations.

Their representative shall follow the relevant regulations for exercising rights and participating in decision-making established by the Company, exercise their voting rights at the shareholders' meeting based on the principle of good faith and the maximum interests of all shareholders, and fulfill the duty of loyalty and diligence as a director.

They shall comply with relevant laws and regulations and the Company's Articles of Association regarding the nomination of directors and shall not exceed the scope of authority of the shareholders' meeting or the Board of Directors.

They shall not improperly interfere with the Company's decision-making or obstruct its business activities.

They shall not limit or obstruct the Company's production and operation by

means of unfair competition, such as monopolizing procurement or closing sales channels.

The corporate representative appointed because of their election as a director shall have the professional qualifications required by the Company and shall not be arbitrarily reassigned.

Article 23: The Company shall always keep a list of the major shareholders who hold a relatively large percentage of shares or can actually control the Company and the ultimate controllers of major shareholders.

The Company shall regularly disclose important information concerning shareholders who hold more than 10% of the shares, such as pledging, increasing or decreasing their shareholding, or other events that may cause changes in shareholding, so that other shareholders can monitor them.

The major shareholders referred to in Paragraph 1 mean shareholders whose equity ratio is 5% or more or who are among the top 10 shareholders by equity ratio, but the Company may set a lower equity ratio based on the actual shareholding situation of the controlling shareholders.

Chapter 3: Reinforcing the Functions of the Board of Directors

Section 1: Board Structure

Article 24: The board of directors of this company should guide the company's strategy, supervise management, and be accountable to the company and its shareholders. The operations and arrangements of its corporate governance system should ensure that the board of directors exercises its powers in accordance with laws, the company's articles of association, or resolutions of the shareholders' meeting.

The structure of the board of directors of this company should be determined based on the company's business development scale and the shareholding status of its major shareholders, taking into account practical operational needs, and should consist of five or more appropriate director seats.

The composition of the board of directors should take into account diversity. Except for directors who concurrently serve as company managers, the proportion of directors should not exceed one-third of the total number of director seats. The board of directors should formulate appropriate diversification policies for its own operation, business model, and development needs, including but not limited to the following two major aspects:

1. Basic conditions and values: gender, age, nationality, culture, etc., with the proportion of female directors reaching one-third of the total number of director seats.
2. Professional knowledge and skills: professional backgrounds (such as law,

accounting, industry, finance, marketing, or technology), professional skills, and industry experience.

Board members should generally possess the knowledge, skills, and qualities necessary to perform their duties. In order to achieve the ideal goal of corporate governance, the board of directors as a whole should have the following abilities:

1. Operational judgment.
2. Accounting and financial analysis ability.
3. Business management ability.
4. Crisis management ability.
5. Industry knowledge.
6. International market outlook.
7. Leadership ability.
8. Decision-making ability.

Article 25: This company should formulate a fair, just, and open director selection procedure in accordance with the principles of safeguarding shareholder rights and treating shareholders fairly. Shareholders should be encouraged to participate, and the cumulative voting system should be adopted in accordance with the provisions of the Company Act to fully reflect the opinions of shareholders.

Unless approved by the competent authority, no more than half of the director seats should be occupied by directors who are spouses or relatives within the second degree of kinship.

In case of removal of directors for any reason resulting in less than five directors, the company should hold a by-election at the nearest shareholders' meeting.

However, if the number of vacancies exceeds one-third of the seats stipulated in the articles of association, the company should hold a special shareholders' meeting to fill the vacancies within 60 days of the occurrence of the fact.

The total proportion of shares held by all directors of the board of directors of this company should comply with legal regulations. Restrictions on the transfer of shares, setting or lifting of pledges, and changes in such situations by each director should be handled in accordance with relevant regulations, and all information should be fully disclosed.

Article 26: The Company shall, in accordance with laws and regulations of the competent authority, state in the Articles of Incorporation that the election of directors shall adopt a system of candidate nomination, carefully evaluate the qualifications and circumstances of the nominated persons, including whether there are any circumstances as listed in Article 30 of the Company Act, and handle the matter in accordance with Article 192-1 of the Company Act.

Article 27: The responsibilities of the Chairman of the Board of Directors and the General Manager shall be clearly delineated. The same person should not hold the position of Chairman of the Board of Directors and General Manager or equivalent position. If the Company sets up functional committees, their responsibilities shall be clearly assigned.

Section 2 Independent Director System

Article 28: The company shall establish two or more independent directors in accordance with the articles of association, and the number of independent directors shall not be less than one-third of the total number of directors. The term of office for independent directors shall not exceed three terms. Independent directors should possess professional knowledge, and their shareholdings should be restricted. Except as required by relevant laws and regulations, they should not concurrently serve as directors (including independent directors) or supervisors of more than five listed or OTC companies. They should maintain independence in the scope of their business and should not have direct or indirect interests in the company.

If the company or its group enterprises and organizations nominate a director or executive of another company or its group enterprises and organizations as a candidate for independent director, the company shall disclose it when accepting the nomination of the independent director candidate and explain the suitability of the candidate. If elected as an independent director, their voting rights shall be disclosed.

The term "group enterprises and organizations" referred to in the preceding paragraph applies to subsidiaries of the company, foundations that have directly or indirectly donated funds in an amount exceeding fifty percent of the total amount, and institutions or legal persons with substantial control capabilities. Independent directors and non-independent directors may not switch their roles during their term of office. Matters such as the professional qualifications, shareholding and concurrent job restrictions, determination of independence, nomination methods, and other matters to be observed shall be handled in accordance with the Securities and Exchange Act, Regulations Governing the Establishment of Independent Directors of Public Companies, and regulations of the securities exchange or over-the-counter market.

Article 29: The company shall pass the following matters at a board of directors meeting in accordance with the Securities and Exchange Act. If an independent director has objections or reservations, they shall be recorded in the minutes of the board of directors meeting:

1. Formulation or revision of internal control systems in accordance with Article

14-1 of the Securities and Exchange Act.

2. Formulation or revision of handling procedures for significant financial business transactions, such as acquisition or disposal of assets, engagement in derivative product transactions, lending funds to others, endorsing or providing guarantees for others, in accordance with Article 36-1 of the Securities and Exchange Act.
3. Matters involving the self-interest of directors.
4. Significant transactions involving assets or derivative products.
5. Significant lending of funds, endorsement, or provision of guarantees.
6. Solicitation, issuance, or private placement of equity securities.
7. Appointment, dismissal, or compensation of certifying accountants.
8. Appointment or removal of financial, accounting, or internal audit chiefs.
9. Other significant matters as stipulated by the competent authority.

Article 30: The Company shall clearly define the scope of responsibilities of independent directors and provide relevant resources for them to exercise their duties. The Company or other members of the board of directors shall not interfere with, refuse, or evade the independent directors in carrying out their duties. The Company shall comply with relevant laws and regulations to stipulate the remuneration of directors, which should reflect individual performance, long-term business performance, and overall business risk. Reasonable remuneration may be provided to independent directors that differs from that of general directors.

Section 3: Functional Committees

Article 31: To strengthen management functions and supervisory capabilities, the board of directors of the Company may establish functional committees, such as audit, remuneration and compensation, nomination, risk management, or other committees, depending on the size and nature of the business and the number of directors. Based on the principles of corporate social responsibility and sustainable business operations, environmental protection, corporate social responsibility, or other committees may also be established and specified in the articles of association. Functional committees shall be responsible to the board of directors and submit proposed resolutions to the board for decision-making. However, the audit committee that exercises the powers of a supervisor in accordance with Article 14-4, Paragraph 4 of the Securities Exchange Act shall not be subject to this limitation. The functional committees shall establish organizational rules, which shall be approved by the board of directors. The content of the organizational rules shall include the number of committee members, term of office, matters under their jurisdiction, rules of procedure, and

resources that the Company should provide when exercising their duties.

Article 32: The Company shall establish an audit committee, which shall be composed of all independent directors, and the number of members shall not be less than three, with one of them as the convener, and at least one member shall possess accounting or financial expertise. The exercise of authority and related matters by the audit committee and its independent director members shall be handled in accordance with the Securities Exchange Act, the Regulations Governing the Exercise of Powers by Public Companies' Audit Committees, and TWSE or TPEX.

Article 33: The Company shall establish a compensation committee, with more than half of its members to be appointed by independent directors. The qualifications, powers, organizational regulations, and related matters of the members shall be handled in accordance with the regulations of " Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange" for setting up and exercising the powers of the remuneration committee.

Article 34: The Company should establish a nomination committee and establish organizational regulations, with more than half of its members to be appointed by independent directors, and the chairman should be appointed by an independent director.

Article 35: The Company should establish and publicize channels for internal and external personnel to report violations, and establish a whistleblower protection system. The receiving unit should have independence, encrypt and protect the files provided by the whistleblower, and strictly limit access rights. The Company should also establish internal operating procedures and incorporate them into the internal control system for management.

Article 36: To enhance the quality of financial reporting, the Company shall appoint a deputy for the accounting supervisor position.

The deputy for the accounting supervisor position shall receive continuous education annually in accordance with the accounting supervisor. This is to strengthen the professional capabilities of the accounting supervisor deputy. The accounting personnel involved in the preparation of financial reports shall also receive at least six hours of professional training annually. The training may be taken through the Company's internal education and training programs or through professional courses offered by accounting institutions.

The Company shall select professional, responsible, and independent certified public accountants to conduct periodic audits of the Company's financial condition and implementation of internal controls. The Company should duly review and improve upon the issues raised by the accountant during the audit

process, including any abnormalities or deficiencies found or specific recommendations for improvement or anti-fraud measures. The Company should establish communication channels or mechanisms between independent directors or the audit committee and the certified public accountant and establish internal operating procedures and incorporate them into the internal control system for management.

The Company shall regularly (at least once a year) refer to Audit Quality Indicators (AQIs) to assess the independence and suitability of the appointed accountant. If the Company has not changed its accountant for seven consecutive years or the accountant has been disciplined or has situations that compromise their independence, the Company shall evaluate the need to change the accountant and report the evaluation results to the board of directors.

Article 37: The Company shall engage qualified and professional lawyers to provide appropriate legal advisory services to the Company or to assist the Board of Directors and management in enhancing their legal literacy, avoiding violations of laws and regulations, and ensuring that the Company's corporate governance operations are carried out in accordance with relevant legal frameworks and statutory procedures.

In the event that a director or member of the management is involved in a lawsuit or a dispute with shareholders in the course of performing their duties in accordance with the law, the Company shall, as appropriate, engage a lawyer to provide assistance.

The Audit Committee or its independent director members may, on behalf of the Company, engage lawyers, accountants, or other professional personnel to conduct necessary audits or provide consultations on matters related to the exercise of their duties. The expenses shall be borne by the Company.

Section 4: Rules and Decision-making Procedures of the Board of Directors

Article 38: The Board of Directors of the Company shall convene at least once every quarter and may be convened at any time in case of an emergency.

The notice for convening the Board of Directors shall include the reasons for the meeting and shall be sent to each director at least seven days in advance, along with sufficient meeting materials. If the meeting materials are insufficient, the directors have the right to request additional materials or to postpone the review after approval by the Board of Directors.

The Company shall establish regulations for the Board of Directors, including the main agenda items, operating procedures, matters to be recorded in the minutes, announcement requirements, and other requirements to be followed, in accordance with the Regulations Governing the Meetings of the Board of

Directors of Public Companies.

Article 39: Directors should uphold a high degree of self-discipline. If a director or a legal entity represented by the director has an interest in a matter under consideration by the Board of Directors, the director shall explain the important details of their interests at the meeting. If there is a risk of harming the interests of the Company, the director shall not participate in the discussion or voting, shall recuse themselves, and shall not exercise the voting rights of other directors. The matters for which directors should recuse themselves shall be clearly stated in the regulations for the Board of Directors.

Article 40: The independent directors of the Company shall attend in person, and may not delegate non-independent directors to represent them, the matters of the board of directors that should be reported to the competent authority pursuant to Article 14-3 of the Securities Exchange Act. If independent directors have objections or reservations, they shall be recorded in the minutes of the board of directors. If independent directors cannot attend the board meeting in person to express their objections or reservations, they shall provide written opinions in advance, which shall also be recorded in the minutes of the board of directors, except for legitimate reasons.

If any of the following circumstances exist in the resolutions of the board of directors, in addition to being recorded in the minutes, the Company shall file a public announcement with the Securities and Futures Information Center through the Public Company Regulatory System at least two hours prior to the start of trading hours on the next business day:

- 1.If the independent directors have objections or reservations and the objections or reservations are recorded or in written statement.
- 2.If a company with a dedicated audit committee has adopted any proposal that has not been approved by the audit committee and is approved by more than two-thirds of the total number of directors.

During the board meeting, relevant departments' non-director executives may be invited to attend the meeting depending on the content of the proposal, to report on the current business situation of the Company and answer questions raised by directors. When necessary, the board may also invite accountants, lawyers, or other professionals to attend the meeting to assist the board in understanding the current situation of the Company and making appropriate decisions, but they shall leave the meeting during discussions and voting.

Article 41: The members of the board of directors of the Company shall record in detail the meeting report and the summary of each agenda item, decision-making methods, and results in accordance with relevant regulations.

The minutes of the board of directors shall be signed or stamped by the chairman

of the meeting and the recorder, and shall be distributed to each director within 20 days after the meeting. The attendance register of the board of directors shall be a part of the minutes and shall be included in the important files of the company for permanent safekeeping during the existence of the company.

The making, distribution, and preservation of the minutes may be done electronically.

The Company shall record the entire process of the board of directors' meeting in audio or video and keep it for at least five years. The preservation may be done electronically.

If a lawsuit arises regarding the relevant decision of the board of directors before the preservation period expires, the relevant audio or video recordings should be continued to be preserved, and the provisions of the preceding paragraph shall not apply.

For the board of directors' meetings held through video conferencing, the meeting recordings shall be a part of the minutes and shall be permanently preserved.

If the resolution of the board of directors violates laws, regulations, or shareholder resolutions and causes damage to the Company, the director who expressed opposition and can provide written or recorded evidence shall be exempt from liability for compensation.

Article 42: The following matters shall be discussed by the Board of Directors:

- 1.The company's operational plan.
- 2.Annual financial reports and semi-annual financial reports. However, if the semi-annual financial report is not required to be audited and certified by an accountant in accordance with laws and regulations, it shall not be subject to this restriction.
- 3.The establishment or amendment of internal control systems and the assessment of their effectiveness in accordance with Article 14-1 of the Securities and Exchange Act.
- 4.Procedures for the handling of significant financial business transactions, such as the acquisition or disposal of assets, engaging in derivative commodity transactions, lending funds to others, endorsing or providing guarantees for others, as provided in Article 36-1 of the Securities and Exchange Act.
- 5.The issuance, offering, or private placement of equity securities.
- 6.Performance evaluations and compensation standards for managers.
- 7.Compensation structure and system for directors.
- 8.Appointment and removal of financial, accounting, or internal audit directors.
- 9.Donations to related parties or significant donations to non-related parties.

However, donations of a charitable nature made for urgent relief due to major natural disasters may be retroactively approved by the next board meeting.

10. Matters specified by law, regulations, or the company's articles of incorporation that require resolution by the shareholders' meeting or board of directors, or significant matters specified by the competent authority under Article 14-3 of the Securities and Exchange Act.

In addition to the above matters that should be discussed by the Board of Directors, during the adjournment of the Board of Directors, the authorization level, content, or matters authorized by the Board of Directors to exercise its powers in accordance with laws and regulations or the company's articles of incorporation should be specific and clear and shall not be granted in general terms.

Article 43: The Company shall clearly assign the matters resolved by the Board of Directors to appropriate executing units or personnel, require them to execute according to the planned schedule and objectives, and track and manage their execution to ensure their implementation.

The Board of Directors should fully understand the progress of execution and report it at the next meeting, so that the Board's management decisions can be implemented.

Section 5: Duty and Responsibility of Directors' Loyalty and Care

Article 44: Directors shall faithfully carry out their duties and exercise their powers with a high degree of self-discipline and prudence, in accordance with the duty of care of a good administrator, and shall execute the company's business in accordance with the resolutions of the board of directors, except for matters that should be resolved by the shareholders' meeting under the law or the company's articles of incorporation.

The Company should establish a method and procedure for evaluating the performance of the board of directors. In addition to conducting regular self or peer evaluations of the board of directors and individual directors each year, the company may also engage external professional organizations or use other appropriate methods to evaluate performance. The evaluation of the board's performance should include the following aspects and take into account the company's needs in setting appropriate evaluation indicators:

1. Participation in the company's operations.
2. Enhancing the quality of the board's decision-making.
3. Composition and structure of the board.
4. Selection and continuing education of directors.
5. Internal control.

The evaluation of the performance of directors (self or peer) should include the following aspects and be appropriately adjusted to meet the needs of the company:

1. Understanding the company's goals and tasks.
2. Awareness of the director's duties.
3. Participation in the company's operations.
4. Internal relationship management and communication.
5. Director's professional knowledge and continuing education.
6. Internal control.

The company should evaluate the performance of functional committees, and the evaluation content should include the following aspects and be appropriately adjusted to meet the needs of the company:

1. Participation in the company's operations.
2. Understanding of the responsibilities of the functional committee.
3. Enhancing the quality of the functional committee's decision-making.
4. Composition and selection of members of the functional committee.
5. Internal control.

The results of the performance evaluation should be reported to the board of directors and used as a reference for individual director compensation and reappointment.

Article 45: The company should establish a succession plan for the management level, and the board of directors should regularly evaluate the development and implementation of the plan to ensure sustainable operation.

Article 46: The board of directors shall evaluate and supervise the operation and performance of the company's intellectual property from the following perspectives, in order to establish an intellectual property management system based on the management cycle of "planning, execution, inspection, and action" and to ensure compliance:

1. Develop intellectual property management policies, goals, and systems that are related to the company's strategies and operations.
2. Based on the size and type of the company, establish, implement, maintain, and improve management systems for acquiring, protecting, maintaining, and utilizing intellectual property.
3. Determine and provide the necessary resources to effectively implement and maintain the intellectual property management system.
4. Monitor internal and external risks or opportunities related to intellectual property management and take appropriate measures.
5. Plan and implement a continuous improvement mechanism to ensure that the intellectual property management system operates and performs in

accordance with the company's expectations.

Article 47: If a board resolution violates laws or the company's articles of incorporation, and is requested by shareholders who have held shares for more than one year or independent directors to cease implementation, the board members shall promptly handle or stop the implementation of the relevant resolution.

If the board members discover that the company is at risk of significant harm, they shall handle the matter in accordance with the preceding paragraph and immediately report it to the audit committee or independent director members of the audit committee.

Article 48: The company shall purchase directors' liability insurance for the directors' term of office to reduce and distribute the risk of significant harm caused by the directors' errors or omissions.

After the company purchases or renews directors' liability insurance, it shall report the important contents, including the insured amount, scope of coverage, and premium rate, to the board of directors in the latest board meeting.

Article 49: The board members should continuously participate in professional education courses on corporate governance-related topics, including finance, risk management, business, commerce, accounting, law, or corporate social responsibility, hosted by institutions designated by the Corporate Governance Center for Directors of Listed and OTC Companies during their term or upon their appointment, and require all employees at all levels to strengthen their professional and legal knowledge.

Chapter 4 Respecting the Rights and Interests of Stakeholders

Article 50: The Company shall maintain smooth communication channels with its banks and other creditors, employees, consumers, suppliers, communities, or other stakeholders, and respect and safeguard their legitimate rights and interests.

The Company shall also set up a stakeholder section on its website. When the legitimate rights and interests of stakeholders are infringed, the Company shall handle it appropriately in good faith.

Article 51: Adequate information shall be provided to banks and other creditors for them to make judgments and decisions on the Company's operations and financial status. When their legitimate rights and interests are infringed, the Company shall respond positively and with a responsible attitude, enabling creditors to obtain appropriate compensation through proper channels.

Article 52: The Company shall establish channels of communication with employees, encouraging them to communicate directly with management and directors, and reflecting the opinions of employees on significant decisions concerning the Company's operations, financial status, or employee interests.

Article 53: While maintaining normal business development and maximizing shareholder interests, the Company shall pay attention to consumer rights, community environmental protection, public welfare, and other issues, and attach importance to the Company's social responsibility.

Chapter 5 Enhancing Information Transparency

Section 1 Strengthening Information Disclosure

Article 54: Information disclosure is an important responsibility of the Company. The Company should faithfully fulfill its obligations in accordance with relevant laws, regulations of stock exchanges or over-the-counter markets.

The Company should announce and report its annual financial statements within two months after the end of the accounting year, and announce and report its first, second, and third quarter financial statements and operating performance for each month ahead of the deadline.

The Company should establish a network-based information reporting system for public information, designate personnel responsible for collecting and disclosing company information, and establish a spokesperson system to ensure that information that may affect the decision-making of shareholders and stakeholders can be disclosed in a timely and appropriate manner.

Article 55: In order to improve the accuracy and timeliness of major information disclosure, the Company should appoint a person who fully understands the Company's financial and business affairs or can coordinate relevant departments to provide related information, and can independently represent the Company in external communications as the Company's spokesperson and agent.

The Company should have at least one agent spokesperson, and when the spokesperson is unable to perform their duties, any agent spokesperson should be able to represent the Company in external communications, but the order of agents should be confirmed to avoid confusion.

To implement the spokesperson system, the Company should establish a unified speaking procedure, and require management and employees to keep financial and business secrets confidential and not to disseminate information without authorization.

In the event of a change in the spokesperson or agent spokesperson, information disclosure should be promptly made.

Article 56: The Company shall establish a website utilizing the convenience of the internet to provide information related to the company's financial and business affairs, as well as corporate governance information, for shareholders and stakeholders to reference. It is also recommended to provide an English version of financial, corporate governance or other related information. The website mentioned in

the preceding paragraph shall be maintained by a dedicated person. The listed information shall be detailed, accurate and updated in a timely manner to avoid any misleading information.

Article 57: When the Company holds a corporate briefing, it shall comply with the regulations of the stock exchange or over-the-counter market and record the briefing by audio or video. The financial and business information presented at the corporate briefing shall be entered into the Public Information Observation Website according to the regulations of the stock exchange or over-the-counter market, and shall be made available for inquiry through the Company's website or other appropriate channels.

Section 2 Corporate Governance Information Disclosure.

Article 58: The Company's website shall establish a special section to disclose the following corporate governance-related information and continuously update it:

1. Board of Directors: such as the profiles and responsibilities of board members, and the policy and implementation status of board member diversity.
2. Functional Committees: such as the profiles and responsibilities of each functional committee member.
3. Corporate governance-related regulations: such as the company's articles of incorporation, board meeting rules, and functional committee organizational regulations.
4. Important information related to corporate governance: such as information on the appointment of corporate governance supervisors.

Chapter 6 Supplementary Provisions.

Article 59: The Company shall pay attention to the development of domestic and international corporate governance systems, and review and improve the corporate governance system established by the Company to enhance the effectiveness of corporate governance.

Article 60: These provisions shall be implemented after being passed by the board of directors and any amendments shall be treated similarly.

Article 61: These provisions were established on March 8, 2023.