

Tainergy Tech. Co., Ltd.

Sustainability Practice Guidelines

Chapter 1 General Provisions

Article 1: In order to practice corporate social responsibility and promote economic, environmental, and social progress to achieve the goal of sustainable development, this company has formulated these guidelines with reference to the "Sustainability Practice Guidelines for Listed and OTC Companies" jointly developed by the Taiwan Stock Exchange and the Taipei Exchange, as well as relevant laws and regulations, to manage the impact of economic, environmental, and social risks.

Article 2: The scope of application of these guidelines includes the overall operational activities of this company and its group companies. While engaging in business operations, this company should actively practice corporate social responsibility to conform to international development trends and, through corporate citizenship, enhance its contribution to the national economy, improve the quality of life of its employees, communities, and society, and promote a competitive advantage based on corporate responsibility.

Article 3: In fulfilling its corporate social responsibility, this company should pay attention to the rights and interests of stakeholders, and take into account environmental, social, and corporate governance factors, and incorporate them into the company's management policies and operational activities, while pursuing sustainable management and profits.

Article 4: In practicing corporate social responsibility, this company should adhere to the following principles:

1. Implement corporate governance.
2. Develop sustainable environments.
3. Maintain social welfare.
4. Strengthen disclosure of corporate social responsibility information.

Article 5: The Company shall consider the development trend of domestic and international corporate social responsibility, the relationship between core business and stakeholders, and the impact of the Company's operations on stakeholders. Depending on the Company's operational status and needs, it shall formulate corporate social responsibility policies, systems, or relevant management guidelines and specific promotion plans, which shall be approved by the board of directors

and reported to the shareholders' meeting.
If shareholders propose relevant proposals regarding corporate social responsibility, the Company's board of directors may consider including them in the shareholders' meeting agenda.

Chapter 2: Implementation of Corporate Governance

Article 6: The Company follows the Corporate Governance Best Practice Principles for Listed and OTC Companies, the Code of Conduct for Integrity in Listed and OTC Companies, and the Code of Ethics Reference Guidelines for Listed and OTC Companies, to establish an effective corporate governance structure and related ethical standards to enhance corporate governance.

Article 7: The directors of the Company shall fulfill their duty of care to supervise the implementation of sustainable development, and regularly review and improve its effectiveness to ensure the implementation of sustainable development policies. When promoting sustainable development goals, the Company's board of directors shall fully consider the interests of stakeholders, including the following:

1. Proposing sustainable development missions or visions, formulating sustainable development policies, systems, or related management guidelines.
2. Incorporating sustainable development into the Company's operations and development direction, and verifying specific promotion plans for sustainable development.
3. Ensuring the timeliness and accuracy of information disclosure related to sustainable development.

Regarding economic, environmental, and social issues arising from operational activities, the Company's board of directors shall authorize senior management to handle them and report the handling situation to the board of directors. The operating process and responsibilities of relevant personnel shall be clearly defined.

Article 8: The Company will regularly organize educational training to promote sustainable development, including promoting the matters listed in Article 7, Paragraph 2.

Article 9: To establish a sound management system for sustainable development, the Company will establish a governance structure to promote sustainable development based on its circumstances, and establish a dedicated unit to promote sustainable development. This unit will be responsible for proposing and implementing sustainable

development policies, systems, related management guidelines, and specific promotion plans, and will regularly report to the Board of Directors. The Company will also establish a reasonable compensation policy to ensure that the salary planning aligns with the organization's strategic goals and stakeholder interests. The employee performance assessment system should be integrated with the sustainable development policy, and a clear and effective reward and punishment system should be established based on the Company's circumstances.

Article 10: The Company shall respect the rights and interests of stakeholders, identify the Company's stakeholders, and establish a stakeholder area on the Company's website. Through appropriate communication methods, the Company shall understand stakeholders' reasonable expectations and needs and appropriately respond to important sustainable development issues that they are concerned about.

Chapter 3: Developing Sustainable Environment

Article 11: The company shall comply with environmental regulations and relevant international standards to adequately protect the natural environment. The company shall strive to achieve environmental sustainability goals in its business operations and internal management.

Article 12: The company shall endeavor to improve the efficiency of resource utilization and use low environmental impact renewable materials to enable the sustainable use of earth's resources.

Article 13: Depending on the company's operational situation and industrial characteristics, the company shall establish a suitable environmental management system that includes the following items:

1. Collecting and assessing timely and sufficient information on the impact of business activities on the natural environment.
2. Establishing measurable environmental sustainability goals and regularly reviewing their sustainability and relevance of development.
3. Developing specific plans or action programs as implementation measures and regularly reviewing their operational effectiveness.

Article 14: Depending on the company's operational situation, the company shall establish a specialized unit or personnel for environmental management to formulate, promote, and maintain relevant environmental management systems and specific action plans, and regularly hold environmental education courses for management and employees.

Article 15: The company shall consider the impact of operations on ecological benefits, promote and advocate the concept of sustainable consumption, and engage in research and development, procurement, production, operation, and service operations based on the following principles to reduce the impact of the company's operations on the natural environment and humanity:

1. Reduce resource and energy consumption of products and services.
2. Reduce emissions of pollutants, toxins, and waste and properly handle waste.
3. Enhance the recyclability and reusability of raw materials or products.
4. Maximize the sustainable use of renewable resources.
5. Extend product durability.
6. Increase the efficiency of products and services.

Article 16: In order to improve the efficiency of water resource utilization, the company shall properly use and sustainably utilize water resources, and establish relevant management measures. The company shall construct and strengthen related environmental protection facilities according to the company's operating conditions to avoid polluting water, air, and soil. The company shall make every effort to reduce adverse impacts on human health and the environment and adopt the best available pollution prevention and control technologies.

Article 17: The company shall assess the potential risks and opportunities of climate change on the company's present and future operations according to the company's operating conditions and take relevant response measures. The company shall use domestic and foreign general standards or guidelines to conduct greenhouse gas inventory and disclose them. The scope shall include:

1. Direct greenhouse gas emissions: greenhouse gas emissions sources owned or controlled by the company.
2. Indirect greenhouse gas emissions: energy used for electricity, heat, or steam production.
3. Other indirect emissions: emissions generated by the company's activities that are not energy-related indirect emissions but rather come from emissions sources owned or controlled by other companies.

The company shall calculate greenhouse gas emissions, water usage, and total waste weight according to the company's operating conditions and develop policies for energy conservation, carbon reduction, water usage reduction, or other waste management. The

acquisition of carbon credits shall be included in the company's carbon reduction strategy planning and used to promote the company's efforts to reduce the impact of its operating activities on climate change.

Chapter 4: Maintaining Social Welfare

Article 18: The company shall comply with relevant labor laws and regulations to protect the legitimate rights and interests of employees, and respect internationally recognized basic labor rights principles, such as gender equality, the right to work, and the prohibition of discrimination.

To fulfill its responsibility to safeguard human rights, the company shall establish relevant management policies and procedures, including:

1. Developing a human rights policy or statement for the enterprise.
2. Assessing the impact of company operations and internal management on human rights and establishing corresponding handling procedures.
3. Periodically reviewing the effectiveness of the enterprise's human rights policy or statement.

Disclosing the handling procedures for stakeholders in cases of human rights violations.

The company shall follow internationally recognized labor rights, such as freedom of association, collective bargaining, 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 shall also ensure that its human resource utilization policy does not discriminate based on gender, race, socioeconomic status, age, marital and family status, and shall implement equal and fair employment conditions, compensation, benefits, training, performance evaluation, and promotion opportunities.

In cases where labor rights are harmed, the company shall provide an effective and appropriate complaint mechanism to ensure a fair and transparent complaint process. The complaint channel should be clear, convenient and unobstructed, and the company should provide appropriate responses to employee complaints.

Article 19: The company shall provide employees with information to help them understand labor laws in the country where the company operates and the rights they are entitled to.

Article 20: The company shall provide employees with a safe and healthy working environment, including necessary health and emergency facilities, and shall strive to reduce factors that may harm employee safety and health in order to prevent occupational accidents. The company shall regularly provide safety and health education and training to employees based on the company's operating status.

Article 21: The company shall create a good environment for employees' career development and establish an effective career development and training program.

The company shall establish and implement reasonable employee welfare measures (including compensation, leave, and other benefits) and appropriately reflect business performance or results in employee compensation to ensure the recruitment, retention, and motivation of human resources and achieve sustainable development goals.

Article 22: The company shall establish channels for regular communication and dialogue with employees, enabling them to exercise their right to access information and express opinions regarding the company's management activities and decisions. The company shall respect the bargaining power of employee representatives in negotiating working conditions, and provide necessary information and hardware facilities to promote negotiation and cooperation between employers and employee representatives.

Article 23: The company shall treat its customers or consumers of its products or services fairly and reasonably. This includes principles such as fair and honest contract terms, attention and fiduciary duty, truthful advertising and solicitation, suitability of products or services, disclosure and transparency, equitable compensation and performance balancing, complaint protection, and professionalism of sales personnel. The company shall also develop relevant implementation strategies and specific measures.

Article 24: The company shall be responsible for its products and services and pay attention to marketing ethics. Its research and development, procurement, production, operation, and service processes shall ensure the transparency and safety of product and service information, formulate and publicize its consumer rights policy, and implement it in its operational activities to prevent harm to consumer rights, health, and safety.

Article 25: The company shall ensure the quality of its products and services in accordance with government regulations and industry-related norms.

The company shall follow relevant laws and international standards regarding customer health and safety, customer privacy, marketing, and labeling. It shall not engage in deceptive, misleading, fraudulent, or any other behavior that undermines consumer trust or harms consumer rights.

Article 26: The Company will evaluate and manage various risks that may cause operational disruptions based on the Company's operational status, and reduce their impact on consumers and society. The Company will provide transparent and effective consumer complaint procedures for its products and services based on the Company's operational status, fairly and promptly handle consumer complaints, and comply with relevant laws and regulations such as the Personal Information Protection Act, and fully respect the privacy rights of consumers and protect the personal information provided by consumers.

Article 27: The Company will evaluate the impact of procurement activities on the environment and society of the source communities based on the Company's operational status, and work with its suppliers to jointly implement corporate social responsibility. The Company will formulate supplier management policies (ISO) based on the Company's operational status, require suppliers to follow relevant norms on environmental protection, occupational safety and health, and labor rights issues, and evaluate whether their suppliers have records of impacting the environment and society before conducting business transactions to avoid conflicts with the Company's social responsibility policies. When the Company signs a contract with its main suppliers, the contract should include clauses on compliance with the social responsibility policies of both parties, and the Company may terminate or rescind the contract at any time if the supplier violates the policies and significantly affects the environment and society of the source community.

Article 28: The Company shall evaluate the impact of its business operations on the community and appropriately employ human resources from the location of its business operations to enhance community recognition. Based on the Company's operational status, the Company will invest resources in organizations that solve social or environmental problems through business models, or participate in activities related to community development, community education, citizen organizations, charitable organizations, and government agencies through equity investment, business activities, donations, corporate volunteer services, or other professional public welfare services to

promote community development.

Article 28-1: Listed and OTC companies should continuously inject resources into cultural and artistic activities or cultural and creative industries through donation, sponsorship, investment, procurement, strategic cooperation, voluntary technical services, or other support models to promote cultural development.

Chapter 5: Strengthening the Disclosure of Information for Sustainable Development of Enterprises

Article 29: The Company shall comply with relevant laws and regulations and the practical guidelines for corporate governance of listed and OTC companies to disclose information and fully disclose relevant and reliable information related to sustainable development to enhance information transparency.

The Company discloses the following information related to sustainable development:

1. Sustainable development policies, systems, or related management guidelines and specific promotion plans approved by the board of directors.
2. Risks and impacts generated by promoting corporate governance, sustainable environment, and maintaining social welfare on the Company's operation and financial conditions.
3. Promotion goals, measures, and performance of sustainable development planned by the Company.
4. Major stakeholders and their concerns.
5. Disclosure of management and performance information on significant environmental and social issues by major suppliers.
6. Other information related to sustainable development.

Article 30: The company should use internationally recognized standards or guidelines to prepare its sustainability report in order to disclose its efforts in promoting sustainable development. It is recommended that the report should be verified or assured by a third party to enhance the reliability of the information. The report should include the following contents:

1. Implementation of sustainable development policies, systems or related management policies, and specific promotion plans.
2. Major stakeholders and their concerns.
3. The company's performance and review in implementing corporate governance, developing sustainable environment, maintaining social welfare, and promoting economic development.

4. Future improvement directions and goals.

Chapter 6 Implementation

Article 31: The company should always pay attention to the development of domestic and international sustainability-related standards and the changes in the corporate environment, and review and improve this code of conduct accordingly to enhance the effectiveness of promoting sustainable development.

Article 32: This code of conduct shall be implemented after being passed by the board of directors, and the same applies to its revisions.

Article 33: This code of conduct was established on March 8, 2023.