

# **Tainergy Tech. Co., Ltd.**

## **Ethical Management and Guidelines for Conduct**

Article 1: Based on the principles of fairness, honesty, integrity, and transparency in conducting business activities, our company has established this operation procedure and behavioral guidelines to implement our policy of ethical business operations and actively prevent any non-ethical behaviors. This is in accordance with our company's "Integrity Management Code" and relevant laws and regulations in the location where our organization operates, which specifies the specific requirements that our company personnel should pay attention to during their business operations.

This operation procedure and behavioral guidelines are applicable to our company's subsidiaries, charitable foundations that we have directly or indirectly donated more than 50% of their total funds, and other group companies and organizations that have substantial controlling power.

Article 2: The personnel of our company referred to in this operation procedure and behavioral guidelines include our company's directors, managers, employees, agents, and other individuals with the authority to handle our company's affairs. This operation procedure and behavioral guidelines also apply to our company's subsidiaries and other group companies and organizations that have substantial controlling power.

Any non-ethical behavior committed by any third party through direct or indirect involvement of our company personnel will be considered as being committed by our company personnel themselves.

Article 3: Non-ethical behavior referred to in this operation procedure and behavioral guidelines refers to any action taken by our company personnel during business operations to directly or indirectly provide, give, promise, request, receive, obtain or enjoy any improper benefits for themselves or third parties, or engage in any other behavior that violates ethics, laws, or trust obligations. The targets of the aforementioned behaviors include public officials, political candidates, political party or party officials, as well as any public or private enterprise or organization and their directors, supervisors, managers, employees, individuals with substantial controlling power or other stakeholders.

Article 4: The term "benefits" in this operation procedure and behavioral guidelines refers to any valuable matter, including money, gifts, donations, commissions,

positions, services, privileges, kickbacks, facilitation fees, entertainment, and other valuable things, whether in the form of money or not.

Article 5: In order to establish a sound management of integrity, the company designates the General Manager's Office as the dedicated unit (hereinafter referred to as the dedicated unit) to coordinate the following operations for promoting corporate integrity across all units. The dedicated unit should regularly report to the board of directors (at least once a year) on the following:

1. Assist in integrating integrity and moral values into the company's business strategy and cooperate with legal and regulatory requirements to establish related anti-fraud measures.
2. Develop a program and procedures to prevent fraudulent behavior.
3. Establish a supervisory mechanism for business activities with higher risks of fraudulent behavior in the business scope.
4. Promote and coordinate the dissemination of integrity policy training.
5. Plan a reporting system to ensure the effectiveness of the implementation.
6. Assist the board of directors and management in reviewing and evaluating the effectiveness of the anti-fraud measures established for the implementation of corporate integrity, and regularly evaluate compliance with relevant business processes to produce a report.

Article 6: When employees directly or indirectly provide, receive, promise, or request benefits specified in Article 4, they must comply with the provisions of the company's code of conduct, procedures, and behavioral guidelines for corporate integrity, and proceed according to the relevant procedures before taking action, except for the following circumstances:

1. When visiting, receiving foreign guests, promoting business, and communicating and coordinating domestically (or internationally), they behave in accordance with local courtesy, customs, or traditions for business needs.
2. They participate in or invite others to participate in normal social activities based on normal social customs, business purposes, or relationship building.
3. They participate in or invite others to participate in specific business activities, factory visits, etc. due to business needs, and have clearly defined cost-sharing arrangements for the above activities, the number of participants, accommodation grades, and periods, etc.
4. They participate in folk festivals or celebrations that are open to the public and invite the general public to participate.
5. When providing rewards, assistance, condolences, or sympathy to supervisors or colleagues.

6. When providing or receiving money, property, or other benefits to persons other than relatives or frequent friends, or when others give gifts to the majority of company personnel, within the range of general social norms or normal etiquette.
7. When receiving gifts due to engagement, marriage, childbirth, moving, employment, promotion, retirement, resignation, or the illness, injury, or death of oneself, spouse, or immediate family member, the market value of the gifts should not exceed the reasonable value of normal social customs.
8. Other situations that comply with company regulations.

Article 7: When a company employee is directly or indirectly offered or promised benefits as stipulated in Article 4, in addition to the situations specified in the preceding paragraph, they shall return or refuse the benefits and report to their immediate supervisor and the dedicated unit of the company within three days for processing.

Article 8: The company shall not provide or promise any benefits. If an employee provides or promises benefits due to threats or intimidation, they shall follow the procedures specified in Article 7. The dedicated unit of the company shall process the notification immediately and review the relevant situation to reduce the risk of recurrence. If illegal activities are discovered, they shall immediately report to the judicial unit.

Article 9: The political donations provided by the company shall comply with the Political Donations Act and shall be handled according to the company's decision-making authority.

Article 10: The charitable donations or sponsorships provided by the company shall comply with relevant laws and regulations and shall be handled according to the company's decision-making authority.

Article 11: The company's directors, managers, and other stakeholders attending or sitting in on board meetings who have interests in the matters listed on the meeting agenda that relate to themselves or their representatives shall explain the important content of their interests at the meeting. If it may be harmful to the company's interests, they may not participate in the discussion and vote, and shall abstain from voting. They may not represent other directors to exercise their voting rights. Directors should also self-regulate and not support each other inappropriately.

The spouse, second-degree blood relatives, or companies that have a controlling or subordinate relationship with the director who have interests in the matters listed in the preceding paragraph shall be deemed to have their own interests in those matters.

Company employees may not use company resources for commercial

activities outside the company, and may not affect their job performance due to participation in commercial activities outside the company.

Article 12: The company's personnel must comply with the company's regulations regarding trade secrets and must not disclose any business secrets, trademarks, patents, or copyrighted materials to others. They must also not inquire or collect non-job-related business secrets, trademarks, patents, or intellectual property.

Article 13: The company's business activities should comply with the Fair Trade Act and relevant competition laws and regulations. The company must not fix prices, manipulate bidding, restrict production and quotas, or share or divide markets by allocating customers, suppliers, operating areas, or types of businesses.

Article 14: The company must comply with relevant laws and international standards for the products and services it provides. The company must collect and understand relevant information to ensure the transparency and safety of the products and services provided or sold by the company's personnel during the procurement process.

Article 15: Before establishing a business relationship with others, the company should evaluate the legality, integrity, and business policies of agents, suppliers, customers, or other business partners and whether they have a history of dishonest behavior to ensure that their business operations are fair, transparent, and not seeking, providing, or accepting bribes.

When conducting the above evaluation, appropriate verification procedures can be adopted to examine the following matters of the company's business partners to understand their integrity of operation:

1. The country of origin, location of operations, organizational structure, business policies, and payment locations of the company.
2. Whether the company has established a policy of integrity of operation and its implementation.
3. Whether the company's operating location is in a country with a high risk of corruption.
4. Whether the company's business belongs to an industry with a high risk of bribery.
5. The long-term operation status and reputation of the company.
6. Consult the opinions of the company's partners regarding the company.
7. Whether the company has a record of dishonest behavior, such as bribery or illegal political donations.

Article 16: The company personnel shall comply with the provisions of the Securities

and Exchange Act and shall not engage in insider trading using non-public information they have acquired, nor disclose such information to others to prevent others from engaging in insider trading with such information. Those who participate in the company's mergers, divisions, acquisitions, share transfers, important memoranda, strategic alliances, other business cooperation plans or important contracts with other institutions or personnel shall sign a confidentiality agreement with the company, promising not to disclose the company's business secrets or other important information they have learned to others, and shall not use such information without the company's consent.

Article 17: The company shall disclose its integrity management policy in its internal regulations, annual reports, company website, or other promotional materials to ensure that its suppliers, customers, or other related institutions and personnel can clearly understand its integrity management concept and norms.

Article 18: The company personnel shall explain the company's integrity management related regulations to the trading partners during the commercial transaction process, and clearly refuse to directly or indirectly provide, promise, request or accept any form or name of improper benefits.

Article 19: The company personnel shall avoid conducting business transactions with agents, suppliers, customers or other business counterparts involved in dishonest behavior. When signing a contract with others, it is advisable to incorporate integrity management into the contract terms, stipulating that if the counterparty involves dishonest behavior, the company can terminate business dealings or terminate the contract at any time and list them as refused business partners, in order to implement the company's integrity management related regulations.

Article 20: When the company discovers or receives a report of dishonest behavior by its personnel, it shall immediately investigate the relevant facts. If it is confirmed that there is a violation of relevant laws and regulations or the company's integrity management policy and regulations, the company shall immediately request the relevant person to stop the relevant behavior and take appropriate actions, and if necessary, seek compensation through legal procedures to safeguard the company's reputation and rights and interests. The company shall review the relevant internal control system and operation procedures for the dishonest behavior that has occurred, and propose

improvement measures to prevent such behavior from recurring. The dedicated unit of the company shall report the dishonest behavior, its processing methods and follow-up review and improvement measures to the board of directors.

Article 21: The specialized unit of the Company shall hold internal promotion activities as necessary and arrange for the Chairman, General Manager or senior management to convey the importance of integrity to the directors, employees and appointed personnel. The Company shall incorporate the operation of integrity into employee performance assessment as an important consideration for employee promotion. For those who violate the integrity code, the Company shall terminate their employment in accordance with relevant laws or the Company's personnel-related regulations.

Article 22: This operating procedure and code of conduct shall be implemented after being approved by the Audit Committee and the Board of Directors, and submitted to the Shareholders' Meeting for review. When submitting this operating procedure and code of conduct to the Board of Directors for discussion, the opinions of independent directors shall be fully considered, and any objections or reservations shall be recorded in the minutes of the Board of Directors. If independent directors are unable to attend the Board of Directors' meeting to express their objections or reservations, except for legitimate reasons, they shall provide written opinions in advance and record them in the minutes of the Board of Directors.

Article 23: This operating procedure and code of conduct were established on March 8, 2023.