

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

## **Ethical Corporate Management Best Practice Principle**

Article 1: In order to enhance the culture of ethical business practices and establish a sustainable business environment, this code of conduct is established based on the "Ethical Corporate Management Best Practice Principles for TWSE Listed Companies".

Article 2: The directors, managers, employees, appointees, and persons with substantial controlling power (hereinafter referred to as "substantial controllers") of the company shall not engage in any dishonest behavior, such as offering, promising, demanding, or accepting any improper benefits directly or indirectly, or committing other acts of dishonesty, illegality, or breach of entrusted obligations, in order to obtain or maintain benefits (hereinafter referred to as "dishonest behavior").  
The targets of the preceding paragraph include public officials, political candidates, party members or officials, as well as any public or private enterprise or organization and their directors (supervisors), supervisors, managers, employees, appointees, substantial controllers or other interested parties.

Article 3: The term "benefits" as used in this code refers to any valuable thing, including any form or name of money, gift, commission, position, service, preferential treatment, kickback, etc. However, if it is in line with normal social etiquette and is occasional and has no risk of affecting specific rights and obligations, it is not limited by this.

Article 4: The company shall comply with the Company Act, Securities and Exchange Act, Commercial Accounting Act, Political Donations Act, Anti-Corruption Act, Government Procurement Act, Conflict of Interest Avoidance Act for Public Officials, relevant regulations for listed and over-the-counter companies or other relevant laws and regulations related to commercial activities, as the basic premise for implementing ethical business practices.

Article 5: The company should establish policies based on integrity and a sound corporate governance and risk management mechanism, and create a sustainable business environment with the concepts of honesty, transparency, and responsibility.

Article 6: The company's integrity management policy shall clearly and comprehensively set out specific integrity management practices and prevention measures against dishonest behavior (hereinafter referred to as "prevention measures"), including operational procedures, behavioral guidelines, and education and training, which

shall comply with relevant laws and regulations in the company and group enterprise's operating jurisdictions.

Article 7: When formulating the prevention measures, the company shall analyze business activities with higher risks of dishonest behavior within its scope of business and strengthen relevant prevention measures. The prevention measures formulated by the company shall cover at least the following behaviors:

1. Bribery and acceptance of bribes.
2. Providing illegal political contributions.
3. Improper charitable donations or sponsorships.
4. Providing or accepting unreasonable gifts, hospitality, or other improper benefits.
5. Infringement of trade secrets, trademarks, patents, copyrights, and other intellectual property rights.
6. Engaging in unfair competition.
7. Directly or indirectly causing harm to the interests, health, and safety of consumers or other stakeholders in the development, procurement, manufacturing, provision, or sale of products and services.

Article 8: The company and group enterprises and organizations shall explicitly state the integrity management policy in rules and external documents, as well as the commitment of the board of directors and management to actively implement the integrity management policy, and truly enforce it in internal management and external business activities.

Article 9: The company shall conduct business activities in a fair and transparent manner based on the principle of integrity management. Before conducting business transactions, the company shall consider the legality of its agents, suppliers, customers, or other business partners and whether they are involved in dishonest behavior, and avoid conducting transactions with those involved in dishonest behavior. The contracts signed by the company with agents, suppliers, customers, or other business partners shall contain provisions that comply with the integrity management policy and allow for termination or rescission of the contract at any time if the counterparty is involved in dishonest behavior.

Article 10: The Company, its directors, executives, employees, appointees, and substantial controllers shall not directly or indirectly provide, promise, request, or accept any form of undue benefit to customers, agents, contractors, suppliers, public officials, or other stakeholders in the execution of their business.

Article 11: The Company, its directors, executives, employees, appointees, and substantial controllers shall comply with the Political Donations Act and the Company's internal

procedures when directly or indirectly providing donations to political parties or organizations or individuals participating in political activities, and shall not use this as a means to seek commercial benefits or transaction advantages.

Article 12: The Company, its directors, executives, employees, appointees, and substantial controllers shall comply with relevant laws and internal operating procedures when making charitable donations or sponsorships, and shall not engage in disguised bribery.

Article 13: The Company, its directors, executives, employees, appointees, and substantial controllers shall not directly or indirectly provide or accept any unreasonable gifts, hospitality, or other undue benefits to establish business relationships or influence commercial transactions.

Article 14: The Company, its directors, executives, employees, appointees, and substantial controllers shall comply with relevant laws and regulations, internal operating procedures, and contract provisions regarding intellectual property. They shall not use, disclose, dispose of, destroy, or engage in any other act that infringes upon intellectual property rights without the consent of the intellectual property owner.

Article 15: The Company shall engage in business activities in accordance with relevant competition regulations and shall not engage in unfair competition.

Article 16: The Company, its directors, executives, employees, appointees, and substantial controllers shall follow relevant laws and international standards in the research and development, procurement, manufacturing, provision, or sale of products and services, ensuring transparency and safety of product and service information, and developing and publicly disclosing policies for the protection of consumer or other stakeholder rights, and implementing them in operational activities to prevent products or services from directly or indirectly harming the rights, health, and safety of consumers or other stakeholders. If it is found that a product or service poses a risk to the safety and health of consumers or other stakeholders, the Company should generally recall the batch of products or stop the service.

Article 17: The directors, managers, employees, appointed individuals, and substantial controllers of the company should exercise the duty of care of a prudent manager, oversee the company's efforts to prevent dishonest conduct, continuously review the effectiveness of its implementation, and strive for continuous improvement to ensure the effective implementation of the integrity management policy.

To establish sound management of integrity, the company should establish a dedicated unit under the Board of Directors, allocate adequate resources and competent personnel, responsible for revising this code and preventive measures. In accordance with the requirements of this code, the unit should consolidate the implementation of integrity management by various relevant units within the

company and provide regular reports to the Board of Directors.

Article 18: The directors, executives, employees, appointees, and substantial controllers of the Company shall comply with legal regulations and prevention plans when performing business operations.

Article 19: The Company shall establish policies to prevent conflicts of interest, which are used to identify, supervise and manage the risks of dishonest behavior that may result from conflicts of interest. It shall also provide appropriate channels for directors, executives, and other stakeholders attending or attending the Board of Directors to proactively explain whether they have potential conflicts of interest with the Company.

If the directors, executives, and other stakeholders attending or attending the Board of Directors have an interest in the agenda proposed at the meeting that is related to themselves or the legal entities they represent, they shall explain the significant content of their interests at that meeting. If there is a risk of harm to the Company's interests, they shall not participate in the discussion or vote, and they shall abstain from voting. They shall not act on behalf of other directors to exercise their voting rights. The directors shall also exercise self-restraint and shall not support each other without due consideration.

The directors, executives, employees, appointees, and substantial controllers of the Company shall not use their positions or influence in the Company to obtain undue benefits for themselves, their spouses, parents, children, or any other persons.

Article 20: The Company shall establish effective accounting and internal control systems for business activities with a high risk of dishonest behavior, and shall not have off-book accounts or secret accounts. The systems' design and implementation should be reviewed periodically to ensure their effectiveness. The Company's internal audit unit shall audit compliance with the aforementioned systems and submit an audit report to the Board of Directors. The Company may engage a certified public accountant or other professionals as necessary.

Article 21: The Company shall establish operating procedures and behavioral guidelines in accordance with Article 6 to regulate the conduct of directors, managers, employees, appointees, and actual controllers. The content shall include at least the following items:

1. Criteria for identifying the provision or acceptance of improper benefits.
2. Procedures for handling legal political donations.
3. Procedures and amount standards for legitimate charitable donations or sponsorships.
4. Regulations and reporting procedures to avoid conflicts of interest in relation to

job-related benefits.

5. Confidentiality regulations for confidential and business-sensitive information obtained in the course of business.
6. Regulations and handling procedures for suppliers, customers, and business counterparties involved in dishonest behavior.
7. Procedures for dealing with violations of this Code.
8. Disciplinary measures for violators.

Article 22: The Company shall organize or encourage directors, managers, employees, appointees, and actual controllers to participate in internal and external integrity-related education and training and promotion activities to fully understand the Company's commitment to integrity, policies, prevention measures, and the consequences of dishonest behavior. The Company shall combine its integrity policy with employee performance evaluations and human resource policies and establish clear and effective reward and punishment systems.

Article 23: The Company shall establish a specific reporting system and implement it effectively, including the following items:

1. Establishing and publicly announcing an independent internal reporting mailbox and hotline for use by internal and external personnel.
2. Appointing a dedicated person or unit to handle reports. If the reported matter involves a director or senior executive, it shall be reported to the independent director, and procedures and standards for investigating reported matters shall be established.
3. Record-keeping and preservation of reports, investigation processes, investigation results, and related documents.
4. Confidentiality of the reporter's identity and reported content.
5. Protection of the reporter from undue measures due to reporting matters. If the dedicated reporting person or unit of the Company discovers a significant violation or a risk of significant harm to the Company after investigation, it shall immediately notify the independent director in writing.

Article 24: The Company shall specify and publicize a disciplinary and appeal system for violations of the Code of Conduct. For Company personnel who commit serious violations of integrity, they shall be dismissed or terminated in accordance with relevant laws or Company management rules.

Article 25: The company should disclose the measures taken and the performance of the implementation of this code on its corporate website, annual reports, and public disclosure statements. The content of this code should also be disclosed on the Public

## Information Observation Platform.

Article 26: The Company shall pay attention to the development of domestic and foreign related regulations on integrity management at all times, and encourage directors, managers, employees, and appointed personnel to provide suggestions for reviewing and improving the Company's integrity management policy and promoting measures, in order to enhance the effectiveness of the Company's integrity management.

Article 27: This code shall be implemented after being approved by the Audit Committee and the Board of Directors, and it shall be reported to the shareholders' meeting. The same process applies to any amendments made to this code.

When presenting this code to the Board of Directors for discussion, the company should fully consider the opinions of independent directors. Any objections or reservations expressed by independent directors should be clearly recorded in the minutes of the board meeting. If an independent director is unable to attend the board meeting in person to express their objections or reservations, unless there are valid reasons, they should provide written opinions in advance, which should be included in the minutes of the board meeting.

Article 28: This Code of Conduct was established on March 8, 2023 .