

Tainergy Tech. Co., Ltd.

Whistleblowing Procedure for Illegal, Unethical, or Untrustworthy Conduct

Article 1: Purpose:

Establish internal and external whistleblowing channels and processing procedures within the company to promote a culture of integrity and ensure the legal rights of whistleblowers and the parties involved, thereby enacting this procedure.

Article 2: Scope:

This procedure applies to all employees of the company and its subsidiaries, as well as relevant external units and personnel.

Article 3: Responsibilities:

- 1.Spokesperson: Responsible for handling complaints from shareholders, investors, and other stakeholders.
- 2.Audit Department: Responsible for handling complaints from internal employees of the company and external stakeholders such as customers, suppliers, and contractors. If the complaint involves directors or senior executives, it should be reported to the Audit Committee.

Article 4: Definitions:

None

Article 5: Operational Procedures:

- 1.Whistleblowing Channels:
 - 5.1 Complaints can be received through "in-person reporting," "telephone reporting," or "written reporting."
 - 5.2 The company establishes a whistleblowing mailbox and hotline for internal and external personnel to use.
Whistleblowing mailbox: rahim.kuo@tainergy.com
Whistleblowing hotline: 02-2786-3797 ext. 323
- 2.Processing Procedures:
 - 2.1 Anonymous Whistleblowing: Anonymous complaints are generally not processed, but the general manager should still be informed. If there is a need for investigation based on the content of the complaint, it can still be handled separately for internal review purposes.
 - 2.2 Named Whistleblowing: The receiving unit should clarify the

purpose of the complaint and specific evidence. If there is a suspicion of violation of laws or unethical/untrustworthy behavior, evidence should be provided and submitted to the general manager for processing.

2.3 Specific facts and evidence available for investigation should include:

- Individuals: Names, contact numbers, service units, departments, and job titles of the accused individuals and relevant personnel.
- Events: Details of the occurrence of illegal, negligent, or unethical behavior.
- Time: Time of occurrence of illegal, negligent, or unethical behavior.
- Location: Location of the occurrence of illegal, negligent, or unethical behavior.
- Material: Supporting evidence of the occurrence of illegal, negligent behavior, such as receipts, vouchers, reports, contracts, letters, recordings, videos, photos, etc.

2.4 The company handles whistleblowing events in a confidential manner. Information submitted to the whistleblowing mailbox will be processed by the responsible unit manager and verified through independent channels to ensure the confidentiality of the whistleblower's information.

2.5 Personnel involved in handling whistleblowing cases must sign a confidentiality agreement. If any breach of confidentiality is discovered, the responsible party will be held accountable and dealt with according to the law.

2.6 After the responsible unit receives a whistleblowing case, relevant facts will be investigated. If a violation of laws or company regulations is confirmed, it will be reported to the competent authority based on the severity of the situation or in accordance with the company's regulations. If significant violations or potential significant damages to the company are found, a report should be immediately prepared and submitted to the Audit Committee. If no concrete evidence is found upon investigation, the case will be closed.

2.7 Records of the acceptance, investigation process, and results of whistleblowing cases should be kept in writing and preserved for five years, with electronic storage permitted. If litigation related to the whistleblowing content arises before the expiration of the retention period, the relevant information should continue to be

retained until the conclusion of the litigation.

2.8 Recusal in Whistleblowing Investigations: Personnel handling whistleblowing cases should voluntarily recuse themselves if they have a second-degree relationship with the whistleblower or the accused, or if there are other circumstances that may affect the fair investigation and handling of the case. The whistleblower or the accused also has the right to request recusal of such personnel.

2.9 Improvement Measures: If a whistleblowing incident is confirmed, relevant units should review internal control systems and operational procedures, propose improvement measures to prevent recurrence of similar behavior, and report the whistleblowing incident, handling methods, and subsequent review and improvement measures to the board of directors.

3. Protection of Whistleblowers:

3.1 If the whistleblower is an employee of the company, the company undertakes to protect them from improper treatment due to whistleblowing.

3.2 Personnel handling whistleblowing cases should strictly maintain the confidentiality of the whistleblower's identity and the content of the complaint.

3.3 The safety of the whistleblower should be ensured. Any threats, intimidation, or other illegal actions against the whistleblower should be reported to the competent authority for legal action.

4. Duties of Whistleblowers:

If the whistleblower is an employee of the company and knowingly makes false allegations or provides false evidence, and it is confirmed to be true, they will be dismissed and never reemployed. If criminal liability is involved, they shall bear the consequences.

5. Rewards for Whistleblowers:

If a whistleblowing case is confirmed or involves criminal aspects and is determined by the judicial authority, the competent authority should, after considering the contributions to corporate governance and the economic benefits generated, provide rewards to the whistleblower.

Article 6: Implementation and Amendment:

This procedure shall be implemented after approval by the general manager and amended in the same manner.