

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

## **Internal Major Information Handling Procedure**

Article 1: To establish a sound mechanism for handling and disclosing internal major information within the company, to prevent improper disclosure of information, and to ensure the consistency and accuracy of the company's public statements. This procedure is formulated for compliance.

Article 2: The company shall release major information in accordance with relevant laws, regulations, orders, and the verification and disclosure procedures for major information of listed companies established by the Taiwan Stock Exchange Corporation Limited, related Q&A, and this operating procedure to ensure the timeliness, accuracy, and completeness of information.

Article 3: This operating procedure applies to directors, managers, and employees of the company. Other individuals who become aware of internal major information of the company due to their identity, profession, or control relationship shall be encouraged to comply with the relevant provisions of this operating procedure.

Article 4: The internal major information referred to in this operating procedure shall be formulated by the specialized unit responsible for handling internal major information of the company and approved by the board of directors. When formulating it, consideration shall be given to the Securities Exchange Act and relevant laws, regulations, orders, and regulations of the Taiwan Stock Exchange Corporation or the Greta Securities Market.

Article 5: The Finance and Accounting Department of the company is designated as the specialized unit responsible for handling internal major information, and its composition, according to the company's size, business situation, and management needs, shall be determined by competent and appropriate personnel and approved by the board of directors. Its responsibilities include:

1. Drafting and revising drafts of this operating procedure.

- 2.Evaluating, reviewing, approving, and disseminating major information.
- 3.Receiving reports on leaks of internal major information and formulating response strategies.
- 4.Establishing a system for the preservation of all documents, files, and electronic records related to this operating procedure.
- 5.Other tasks related to this operating procedure.

Article 6:Directors, managers, and employees of the company shall execute their duties in accordance with the principles of a prudent manager and the duty of loyalty, adhering to the principle of honesty and trustworthiness, and shall sign a confidentiality agreement. They shall not disclose internal major information known to them to others.

Article 7:When internal major information of the company is transmitted in writing, appropriate protection measures shall be taken. When transmitted via email or other electronic means, it shall be processed with appropriate encryption or electronic signatures. Files and documents related to internal major information of the company shall be backed up and stored in a secure location.

Article 8:The company shall ensure the establishment of appropriate firewalls and take the following measures:

- 1.Implementing appropriate firewall control measures and conducting regular testing.
- 2.Strengthening the management and confidentiality measures for internal major information files and documents.

Article 9:Institutions or individuals outside the company involved in mergers and acquisitions, important memoranda, strategic alliances, other business cooperation plans, or the signing of important contracts shall sign a confidentiality agreement and shall not disclose internal major information of the company known to them to others.

Article 10:When disclosing internal major information to the public, the company shall adhere to the

following principles:

- 1.Information disclosure shall be accurate, complete, and timely.
- 2.Information disclosure shall be based on facts.
- 3.Information shall be disclosed fairly.

Article 11:The disclosure of internal major information of the company shall be handled by the company's spokesperson or proxy spokesperson, and the order of delegation shall be confirmed. If necessary, it may be directly handled by the company's principal. The content of statements by the company's spokesperson and proxy spokesperson shall be limited to the scope authorized by the company. Except for the company's principal, spokesperson, and proxy spokesperson, company personnel shall not disclose internal major information to outsiders without authorization. Major decisions made by the company or important events that occur shall comply with the verification and disclosure procedures for major information of listed companies established by the Taiwan Stock Exchange Corporation Limited. The relevant unit shall complete the "Application Form for Release of Major Information" and "Checklist for Evaluation of Major Information" on the date of the occurrence of the event. After being signed by the unit supervisor, it shall be submitted to the specialized unit for major information of the company for review and verification, then submitted to the company's spokesperson for review, and finally signed by the (Deputy) General Manager for release before the statutory deadline.

Article 12:Records shall be kept for external information disclosures, including:

- 1.Evaluation content.
- 2.Signatures or seals, dates, and times of evaluators, reviewers, and decision-makers.
- 3.Content of the released major information and legal basis.
- 4.Other relevant information.

Article 13:If the content of media reports differs from the information disclosed by the company, the company shall promptly clarify on the Market Observation Post System (MOPS) and request corrections from the media.

Article 14:Directors, managers, and employees of the company who become aware of leaks of

internal major information shall promptly report to the specialized unit and the internal audit department. After receiving the report, the specialized unit shall formulate response strategies. If necessary, it may convene meetings with other departments such as internal audit for discussion, and the results of the handling shall be recorded for future reference. Internal audits shall conduct audits according to their duties.

Article 15: If any of the following circumstances occur, the company shall pursue the relevant personnel's responsibility in accordance with the company's personnel management regulations and take appropriate legal measures:

1. Company personnel disclose internal major information to outsiders without authorization or violate this operating procedure or other legal provisions.
2. The company's spokesperson or proxy spokesperson's statements exceed the authorized scope or violate this operating procedure or other legal provisions.

If individuals outside the company disclose internal major information of the company, causing damage to the company's property or interests, the company shall pursue their legal liability through relevant channels.

Article 16: This operating procedure shall be incorporated into the company's internal control system. Internal auditors shall regularly understand its compliance and prepare audit reports to ensure the implementation of the internal major information handling procedure.

Article 17: The company shall conduct education and promotion on this operating procedure and relevant laws at least once a year for directors, managers, and employees. Education and promotion shall be provided to newly appointed directors, managers, and employees as appropriate.

Article 18: This operating procedure shall be implemented after approval by the board of directors, and amendments shall be made in the same manner.

Article 19: This operating procedure was formulated on December 25th, 2009.

1st amendment on November 2nd, 2022.