

Tainergy Tech. Co., Ltd.

Prevention of Insider Trading Management Measures

Article 1: To prevent the company or insiders from inadvertently or intentionally violating insider trading regulations, which may lead to lawsuits against the company or insiders and damage reputation, these operational procedures are formulated to prevent insider trading, safeguard the interests of investors, and protect the rights and interests of the company.

The management procedures for preventing insider trading by the Company shall be governed by the provisions of these management measures, but shall comply with other laws and regulations if there are separate provisions.

Article 2: In accordance with Article 157-1, paragraph 1 of the Securities Exchange Act, individuals listed in each subparagraph of the article are prohibited from buying or selling the company's stocks or other equity securities traded in securities firms within the company's business premises, based on significant price-influencing information about the company, before such information is publicly disclosed or within 18 hours after disclosure. Violators shall be deemed to have engaged in insider trading. Trading controls for stocks by insiders shall include (but not limited to) directors refraining from trading their stocks during a closed period of 30 days before the announcement of annual financial reports and 15 days before the announcement of quarterly financial reports.

Article 3: Prohibition of insider trading applies to the following:

- (1) Insiders: Directors, managers of the Company, and natural persons exercising duties as designated representatives pursuant to Article 27, paragraph 1 of the Company Law.
- (2) Shareholders holding more than ten percent of the Company's shares.
- (3) Persons who obtain information based on professional or control relationships.
- (4) Persons who have lost the qualifications stated in the preceding three items and have not passed six months.
- (5) Persons who obtain information from the persons listed in the preceding four items. Stocks held by individuals listed in the first and second items, including their spouses, minor children, and persons who hold stocks on their behalf.

Article 4: The Company shall establish and maintain a file of information about insiders and shall report to the competent authority within the prescribed time limit and in the prescribed manner.

When there is a change in insiders such as directors, managers, shareholders holding more than ten percent of the shares, and their related parties (including spouses, minor children, and persons who hold stocks on behalf of insiders), the Company shall report the information within two days after the occurrence of the event ("Insider New Appointment and Reporting System").

Article 5: According to Article 157-1 of the Securities Exchange Act, the term "information involving the company's finances or operations that significantly affects the stock price or has a significant impact on the investment decisions of legitimate investors" refers to one of the following pieces of information:

1. Matters specified in Article 7 of the Enforcement Rules of this Act.
2. The company conducts significant capital raising or private placement of equity securities, reduction of capital, merger, acquisition, division, share exchange, conversion or transfer, or significant changes to the aforementioned matters.
3. The company undergoes restructuring, bankruptcy, dissolution, or applies for the termination of stock listing or the cessation of trading at securities firms, or significant changes to the aforementioned matters.
4. Directors of the company are subject to suspension orders that render the board unable to exercise its powers, or all independent directors of the company are removed from office.
5. Occurrence of disasters, collective protests, strikes, environmental pollution, or other significant events causing major damage to the company, or orders from relevant authorities to cease operations, suspend business, cease operations, revoke relevant permits, or withdraw relevant permits.
6. Related parties of the company or major debtors or their joint guarantors encounter bounced checks, apply for bankruptcy, restructuring, or other major similar events; primary debtors endorsed or guaranteed by the company are unable to repay promissory notes, loans, or other debts when due.
7. Significant internal control fraud, irregular transactions, or asset stripping by the company.
8. Suspension of some or all business transactions between the company and major customers or suppliers.
9. The company's financial reports fall into one of the following situations:
 - (1) Failure to announce and report as required by Article 36 of this Act.
 - (2) Errors or omissions in the prepared financial reports requiring correction and recompilation as specified in Article 6 of the Enforcement Rules of this Act.
 - (3) Audit or review reports issued by auditors other than unqualified opinions or modified unqualified opinions. However, if losses can be amortized over years

according to legal provisions, or if quarterly, third-quarter, and semi-annual financial reports are calculated based on unaudited or unrevised financial statements of invested companies for long-term equity investments and their profits and losses, and the auditor issues an audit or review report with a qualified opinion, it does not apply.

- (4) Audit or review reports with significant doubts about the going concern assumption issued by auditors.
- 10. Significant differences between publicly forecasted financials and actual figures, or significant differences between updated (positive) financial forecasts and original forecasted figures.
- 11. Significant changes in operating income or pre-tax income compared to the same period last year, or significant changes compared to the previous period that are not due to seasonal factors.
- 12. Accounting items of the company that do not affect current profits, resulting in significant changes in current net worth:
 - (1) Revaluation of assets.
 - (2) Year-end valuation of financial assets.
 - (3) Foreign exchange translation adjustments.
 - (4) Hedge accounting treatment of financial instruments.
 - (5) Recognition of net losses as retirement benefit costs.
- 13. Failure to achieve funding plans for the repayment of company debt.
- 14. The company conducts share repurchases.
- 15. Initiating or ceasing public acquisitions of securities issued by publicly traded companies.
- 16. Acquisition or disposal of significant assets by the company.
- 17. Issuance of overseas securities by the company, with significant events that require immediate disclosure or reporting in accordance with the laws and regulations of the listing country and the rules of its securities trading market.
- 18. Other information involving the company's finances or operations that significantly affects the company's stock price or has a significant impact on the investment decisions of legitimate investors.

Article 6: According to Article 157-1 of the Securities Exchange Act, the term "information involving the supply and demand of the securities in question, which significantly affects the stock price or has a significant impact on the investment decisions of legitimate investors," refers to one of the following pieces of information:

- 1. Public acquisition or cessation of public acquisition of securities traded on the centralized securities exchange market or at securities firms.

2. Significant changes in the equity ownership of the company or its controlling company.
3. Events or reasons related to the trading of securities traded on the centralized securities exchange market or at securities firms, such as subscription, auction, significant default in delivery, change in original trading methods, suspension, restriction, or termination of trading.
4. Personnel executing searches under the law to the company, its controlling company, or important subsidiaries as defined in Article 2-1(2) of the Rules Governing the Certification of Financial Statements by Certified Public Accountants.
5. Other information related to the supply and demand of the securities in question, which significantly affects the company's stock price or has a significant impact on the investment decisions of legitimate investors.

Article 7: The establishment date of the information shall be the date of occurrence, agreement, signing, payment, commissioning, transaction, transfer, resolution of the audit committee or the board of directors, or any other date sufficiently determined, with precedence given to the earlier date.

Article 8: Internal personnel should pay attention to relevant provisions of the Securities Exchange Act regarding equity transfers:

1. Internal personnel selling stocks during the company's stock repurchase period.
2. Placing bid quotations before the start of trading hours during the company's stock repurchase period.
3. Furthermore, according to Article 157 of the Securities Exchange Act, if internal personnel sell the company's listed stocks within six months after acquisition or buy back the stocks within six months after selling them, resulting in profit, the company shall request that the profits be attributed to the company (profits from short-term trading shall belong to the company).

Article 9: Directors, managers, and employees who are aware of significant internal information of the company shall not disclose such information to others; nor shall they inquire or collect from others any undisclosed significant internal information of the company unrelated to their duties. They shall also not disclose to others any undisclosed significant internal information of the company that they have learned about without executing their duties.

Article 10: When transmitting documents containing significant internal information of the company internally, appropriate protection measures shall be taken. When sent via email or other electronic means, proper security technologies such as encryption or

electronic signatures shall be used.

Article 11: Documents containing significant internal information of the company shall be backed up and stored in a secure location.

Article 12: 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 any significant internal information of the company they become aware of to others.

Article 13: The method of publicizing information under this operational procedure refers to inputting the information into the designated information reporting website specified by the company's securities regulatory authority. Public disclosure of information under Article 6 of this operational procedure refers to making it public through one of the following methods:

1. Inputting into the Market Observation Post System.
2. Announcement on the website of the Taiwan Stock Exchange Corporation's Market Information Reporting System.
3. Announcement on the website of the Market Observation Post System operated by the Taiwan Securities Association.
4. Reporting in newspapers with national circulation, nationwide television news, or electronic newsletters issued by reputable media outlets published more than twice daily.

When information is disclosed through the method described in the preceding item (4), the calculation of the 18-hour period under Article 157-1 of the Securities Exchange Act shall commence from the time of newspaper distribution or the first airing of television news or inputting into an electronic website. The distribution time for morning newspapers shall start from 6:00 a.m., and for evening newspapers, it shall start from 3:00 p.m. Handling and disclosure of significant internal information shall be conducted in accordance with relevant laws, regulations, orders, regulations of the Taiwan Stock Exchange, or regulations of the Taipei Exchange and relevant regulations of the company.

Article 14: Persons engaged in insider trading shall bear civil liability or joint liability for damages for violating the provisions of Article 157-1 of the Securities Exchange Act, and shall also be subject to criminal liability in accordance with Article 171 of the Securities Exchange Act.

Article 15: Education and promotion shall be provided to newly appointed directors, managers, and employees in a timely manner. Within five days of assuming office, they shall sign a statement acknowledging relevant laws and keep it on file. Copies of the statements of directors and supervisors shall be sent to the competent authority for inspection within ten days of assuming office.

Article 16: This management procedure shall be implemented after being passed by the board of directors, and the same applies to revisions.

Article 17: This management procedure was formulated on December 25, 2009.

1st amendment on March 24, 2017.

2nd amendment on August 10, 2018.

3rd amendment on March 8, 2023.