

Human Rights Policy

Powertech Technology Inc. (the “Company”) is committed to respecting human rights, upholding human dignity, and regards human rights as a core corporate value.

Across all business operations, the Company complies with applicable labor laws and regulations in the jurisdictions where it operates, and supports internationally recognized human rights standards and guidelines, including the Universal Declaration of Human Rights (UDHR), the United Nations Global Compact (UNGC), the United Nations Guiding Principles on Business and Human Rights (UNGPs), the ILO Declaration on Fundamental Principles and Rights at Work, International Labour Organization Conventions, and the OECD Guidelines for Multinational Enterprises.

The Company adheres to the Responsible Business Alliance (RBA) Code of Conduct to promote effective human rights management and implementation.

This Policy applies to employees, suppliers, contractors, and business partners across all global operations of the Company, and is implemented in accordance with the following principles:

- Comply with applicable local laws and internationally recognized standards.
- Prohibit all forms of forced labor and human trafficking; employees are free to resign or terminate their employment relationship in accordance with applicable local laws and required notice periods.
- Prohibit the use of child labor and protect the physical and mental health as well as the labor rights of young workers in accordance with applicable local laws and regulations.
- Respect employees’ rights to freedom of association, peaceful assembly, and collective bargaining.
- Comply with applicable wage and working hour regulations, promote pay equity, provide fair and reasonable compensation and working conditions, and conduct continuous review and improvement.
- Prohibit all forms of discrimination, harassment, or inhumane treatment, and ensure equal employment opportunities for all personnel.
- Provide a safe and healthy working environment, and safeguard and promote employees’ physical and mental well-being.
- Implement responsible sourcing and responsible production practices and ensure that conflict minerals are not used within the supply chain.
- Establish independent and confidential grievance mechanisms to enable internal and external stakeholders to raise concerns in a timely manner.
- Conduct regular human rights risk assessments to identify potential human rights risks and implement improvement and remediation measures.
- Establish transparent and effective communication mechanisms and disclose relevant information on human rights issues in a timely manner.

CEO

