

Powertech Technology Inc.

Sustainability development and Risk Management Committee Charter

Article 1 Purposes and Legal Basis

To fulfill the company's sustainable development goals, and enhance the function of board of directors and strengthen the sustainable governance and risk management mechanisms, Powertech Technology Inc. (the "Company") establishes the Risk Management Committee (the "Committee") under the Board of Directors and adopts the Risk Management Committee Charter (the "Charter") to be complied with.

Article 2 Scope of Application

Matters concerning the composition, number of members, term of office, power and rules for meeting procedures of the Committee, and resources to be provided by the Company when the Committee exercises its powers shall be handled in accordance with the Charter.

Article 3 Composition, Term and By-Election of the Committee

The Committee shall consist of at least three members appointed by the resolution of the Board of Directors, all of whom must possess professional knowledge and capabilities in corporate sustainability ,and at least one director shall participate in the oversight; all members shall elect one of the members to serve as the convener and chairperson of the meeting and to represent the Committee to the public. The term of the Committee members shall end at the same time as that of the Board of Directors that appointed the members. When a Committee member is dismissed for any reason, resulting in there being less than three members, a Board of Directors meeting for a by-election shall be held within three months counting from the date of occurrence of the event to appoint a replacement.

To effectively execute the risk management, it is proposed to establish a new "Risk Management Steering Group" under the Risk Management Committee.

The group shall adopt task grouping method, which the general manager will be the group leader and a vice group leader is appointed, while the corporate governance manager will be executive secretary, and group members include several heads of each department.

Article 4 Power of the Committee

The Committee shall perform the duties listed below:

1. Review the company's sustainability development and risk management policies and strategies.
2. Supervise the disclosure of sustainability information and risk management matters.
3. Supervise the implementation of the company's sustainability development and risk management-related tasks.
4. Be responsible for managing the Company's overall Sustainability development and risk management, the policies, structure, organizations and mechanism of risk management.
5. Implement the decisions of the Board of Directors.
6. Review and integrate all Sustainability development and Risk Management reports, and annually report to the Board of Directors.

Article 5 Convention of the Meeting

The Committee shall convene at least once a year; in calling a meeting of the Committee, a notice indicating the subjects to be discussed at the meeting shall be given to each member at least seven days in advance. In emergency circumstances, however, the meeting may be convened at any time.

The meeting notice as referred to the above may be given in electronic forms. The convener shall convene the meeting and serve as the chairperson of such meeting. If the convener is on leave or for any reason is unable to convene a meeting, the meeting shall be convened by another independent director of the Committee designated by the convener; if the Committee has no other independent director, the meeting shall be convened by another Committee member designated by the convener; if there is no person designated by the convener, the meeting shall be convened by one of the members of the Committee elected from among themselves.

Sustainability development and the Risk Management Steering Group shall be regularly convened by the group leader to discuss related issues and track work progress, to facilitate the report to the Board of Directors after proposing to the committee for audit. In emergency circumstances, however, a meeting can be held accordingly, for the Board of Directors to control the risk progress of related emergency events.

Article 6 Meeting Agenda

The meeting agenda of the Committee shall be prepared by the convener. Other members may submit proposals for discussion by the Committee. The meeting agenda shall be provided to the Committee members in advance. When a Committee meeting is held, the Company shall provide an attendance book for signature by the members attending the meeting and thereafter made available for reference. The Committee members shall

attend the Committee meeting in person; a member who cannot attend in person may appoint another member as proxy to attend the meeting to attend the Committee meeting and shall in each instance issue a written proxy stating the scope of authorization with respect to the items on the meeting agenda. A member may accept only one proxy for any meeting. Attendance via video-conferencing is deemed as attendance in person.

Article 7 Resolution Method and Minutes

A resolution of the Committee meeting shall require the approval of one-half or more of all of the members. During voting, if no attending member voices an objection following an inquiry by the chairperson of the meeting, the proposal is deemed passed, with equivalent effect as a resolution by vote. The voting results shall be announced on the spot, and recorded in writing. Meeting minutes of the Committee shall be prepared and record the matters listed below in detail accurately:

1. Session, time, and place of the meeting.
2. Name of the chairperson.
3. Member attendance, specifying the names and number of members in attendance, excused, and absent.
4. Names and titles of those present at the meeting as non-voting participants.
5. Name of the recorder.
6. Matters reported.
7. Matters for discussion: The method of resolution and the result for each proposal; a summary of the comments by the Committee members and other persons present at the meeting; the name of Committee member who has personal interest as referred to in Paragraph 1 of Article 8, an explanation of the essential contents of the personal interest, and reasons why a Committee member was required or not required to enter recusal, and the status of the recusal; and any opinions expressing objections or reservations.
8. Extemporaneous motions: The name of the person submitting the motion; the method of resolution and the result for each motion; a summary of the comments by the Committee members and other persons present at the meeting; the name of Committee member who has personal interest as referred to in Paragraph 1 of Article 8, an explanation of the essential contents of the personal interest, and reasons why a Committee member was required or not required to enter recusal, and the status of the recusal; and any opinions expressing objections or reservations.
9. Other matters required to be recorded.

The Committee attendance book constitutes an integral part of the minutes of each meeting of the Committee. If a Committee meeting is convened by video conference, the video conference audiovisual data constitute an integral part of the meeting minutes. The meeting minutes shall bear the signature or seal of both the chairperson and the recorder. The copy of minutes shall be distributed to each Committee member within twenty days after the meeting, and treated as important records of the Company. If before the end of the preservation period, any litigation arises with respect to any matter in connection with the Committee, the minutes shall be preserved until the litigation is concluded. The meeting minutes as referred to the above may be produced and distributed in electronic forms.

Article 8 Recusal due to Conflict of Interest and Enforcement of Matters Resolved

When a Committee member has a personal interest in relation to a given agenda item, he or she shall explain the essential contents of such personal interest. If said personal interest is likely to prejudice the interest of the Company, the Committee member may not participate in discussion or voting on that agenda item, and shall recuse himself or herself from the discussion or the voting on the item, and may not exercise voting rights as proxy for another Committee member. Where the spouse or a blood relative within the second degree of kinship of a Committee member has interests in the matters under discussion in the meeting of the preceding paragraph, such Committee member shall be deemed to have a personal interest in the matter.

The execution of tasks relating to matters resolved by the Committee may be delegated to the convener or other members of the Committee for follow up and handling, and the delegated person shall prepare and submit reports to the Committee during the period he or she is handling such tasks. When necessary, the delegated person shall submit relevant matters for ratification or report them to the Committee at the subsequent meeting.

Article 9 Resources for Power Exercise

The Committee may invite the Company's directors, managerial officers in relevant departments, internal auditors, certified public accountants, legal consultants, or other personnel to participate in meetings as non-voting participants and provide relevant necessary information. The Committee may by resolution, at the expenses of the Company, engage an attorney, certified public accountant, or other professional to conduct a necessary audit or provide advice with respect to any matter related to the exercise of the Committee's powers.

Article 10 Enforcement and Amendment of the Charter

The Charter and any amendments hereto shall take effect after adoption by a resolution of the Board of Directors.

This Charter shall come into force from May 7, 2021.

The first amendment hereto was adopted on November 7, 2025.