

Sustainability Information Management Procedure

I. Purpose

In order to ensure the accuracy, completeness, and reliability of Powertech Technology Inc. (hereinafter referred to as the “Company”)’s sustainability information, to promote the transparency and compliance of the Company’s sustainability development, and to ensure that all sustainability information is properly authorized, managed, and securely stored, the Company has formulated “Sustainability Information Management Procedure” (hereinafter referred to as the “Procedure”) for compliance.

II. Scope

1. Scope of application: the Procedure applies to all employees of the Company who are involved in the handling of sustainability information.
2. Definition
 - 2.1. Sustainable business activities: refers to the transactions and activities that the Company engages in to achieve the goals of sustainable management and long-term development, create and enhance corporate value, and meet the expectations of all shareholders who have invested their resources in the Company.
 - 2.2. Sustainability information: refers to the data or information reflecting the sustainable activities and transactions of an organization, which can be generally classified as environmental, social, and governance in response to laws and regulations or voluntary disclosure of sustainability information, including but not limited to the sustainability information in the annual report, the ESG report, the Company’s website disclosure of sustainability information, and others.
 - 2.3. Sustainability reporting: refers to the process of compiling and disclosing sustainability information, including the collection, recording, processing, compilation, adjustment, approval and posting of sustainability information.

III. Responsible Unit

1. Board of Directors
 - 1.1. Responsible for overseeing the effectiveness of the design and implementation of the internal control system for sustainability information.
 - 1.2. Periodically review and approve the ESG report on an annual basis.
2. Management level
 - 2.1. Ensure the accuracy and completeness of sustainability information.
 - 2.2. Develop and implement internal controls.
3. Sustainability Development Management
 - 3.1. Responsible for collecting and analyzing sustainability information and compiling the ESG report, which is regularly submitted to the Board of Directors for review and approval on an annual basis.
4. Internal Audit
 - 4.1. The annual audit plan shall include the management of sustainability information and the audit plan and execution results shall be presented to the Audit Committee and the

Board of Directors.

5. Other business units related to the Procedure.

IV. Sustainable Management Objectives

The Company considers the results of materiality and risk assessment, and links the overall objectives of the enterprise to the objectives of sustainable management, which also includes references to and selection of applicable laws, regulations, frameworks, universal standards, sector standards, and significant sustainability issues of concern to shareholders, in order to ensure that the disclosure of relevant information reflects the enterprise's sustainable business activities.

V. Sustainability Information Management

1. Information Collection, Recording and Retention

- 1.1. Documents and information files generated from various sustainability activities shall be received, inventoried, verified, or distributed to appropriate personnel for handling or preservation.
- 1.2. Sustainability information shall not be distributed to unauthorized personnel, and the list of personnel to whom the information can be accessed shall be regularly reviewed and updated.
- 1.3. The information required for sustainability reporting shall be provided by each authorized unit after appropriate review.

2. Information Processing and Compilation

- 2.1. When handling sustainability reporting information, the responsible personnel shall perform information handling operations for the business they are responsible for in accordance with applicable laws and regulations, standards, frameworks, the Company's prescribed operating procedures and formats, and reporting deadlines, etc., and record the information that complies with the laws and regulations and standards, and reviewed and approved by the supervisors in charge of each unit. The preparation of the ESG report shall be handled in accordance with the relevant provisions of the Company's "Regulations Governing the Preparation of ESG Reports".
- 2.2. For the application of the legal standards mentioned in the preceding paragraph, the ESG report shall be prepared with reference to the GRI Standards, and the sustainability indicators by industries disclosed therein shall comply with the "Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" or "Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies" and the SASB Industry Indicators. The disclosure of climate-related information shall be disclosed with reference to the TCFD framework, the "Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" or "Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies" and the "Regulations Governing Information to be Published in Annual

Reports of Public Companies”, as well as any other standards required by the competent authorities and industry standards.

2.3. Determination of Materiality:

Determination of materiality of the topics to be disclosed in the ESG report shall be based on the process of identifying material topics in accordance with GRI 3 Material Topics. The process includes understanding the organizational context, identifying actual and potential impacts, evaluating the degree of significance of the impacts, and prioritizing the topics based on the degree of significance of the impacts, in order to determine the material topics to be reported, and the relevant process shall be handled in accordance with the “Material Issues Determination Management Procedure” of the Company.

2.4. Reasonableness of Estimation or Assumptions:

If the compilation of sustainability information involves estimates or assumptions, the Company shall record the sources of information for the relevant scenarios and assumptions, the scope of operations covered, and the details and bases of estimation used in the assumptions in order to confirm the reasonableness of estimation and assumptions.

2.5. Change Management:

Changes in organizational structure related to sustainability, trends in domestic and international sustainability issues, changes in estimation and assumptions methods, and changes in technological systems shall be evaluated for reasonableness and appropriateness, and relevant records shall be kept.

2.6. Reporting Schedule and Compliance Management:

The responsible unit for reporting shall properly plan the work and schedule for the sustainability information and regularly review it during the preparation period to ensure that it complies with the reporting time limits stipulated by laws and regulations, and that it can fully reflect the Company's sustainable business activities.

3. Information Assurance and Verification

If a third party is required to independently assure or verify the sustainability information or ESG report, the responsible unit shall select and appoint a qualified third-party organization to do so, and shall assess the suitability of the members of the third-party organization to perform the independent assurance or verification, and shall be approved by the responsible supervisor.

4. Information Transmission or Provision

4.1. Depending on the management needs of the demand unit, the supervisor of the responsible unit shall approve the provision of relevant information, statements or reports for the management to review the operational performance and make necessary decisions in a timely manner.

4.2. The transmission and retention of electronic files are restricted to those who have authorization.

4.3. The Information Technology (IT) department assists in setting up the transmission, preservation and access of important and confidential information with the approval of the relevant supervisor. The supervisor of responsible unit shall periodically review the appropriateness of the authorization granted, and if a change is required, the supervisor of responsible unit shall approve the application and submit it to the IT department for setup.

4.4. Important and confidential information shall be signed in a way that prevents non-related personnel from accessing and delivering it.

5. Protection and Custody of Information

5.1. All sustainability information, including data, reports, work papers, documents and forms, shall be properly managed by the responsible units.

5.2. Appropriate technical and management measures shall be taken to protect the sustainability information from unauthorized modification and access.

5.3. In principle, the information shall be kept for at least ten years, subject to applicable laws and regulations or other provisions of the competent authorities.

6. Information Destruction

Information or documents that have reached the prescribed retention period and are to be destroyed shall be requested by each unit and approved by the responsible supervisor, and responsible unit shall assist in the subsequent destruction.

7. Approval and Disclosure of Information

7.1. Approval of Sustainability Reporting Information:

The Company's external release of sustainability reporting information, including but not limited to annual reports, ESG reports, greenhouse gas inventories, and other ESG related information, shall be appropriately reviewed and authorized in accordance with the "Delegation Of Authority" prior to release or announcement.

7.2. Disclosure of Sustainability Reporting Information:

Units responsible for the disclosure of annual reports, ESG reports, greenhouse gas inventories, and other ESG related information shall follow the format and content prescribed by the competent authority and submit the announcement and declaration of the related information to the designated organization or website within the prescribed period of time.

VI. Enforcement

1. The Procedure and any amendments hereto shall be implemented after adoption by resolution of the Board of Directors.
2. The Procedure is effective after the resolution passed by the Board of Directors on November 8, 2024.