

 鑽石生技投資股份有限公司 Diamond BioFund Inc.	Environmental and Energy Management Regulations	No	BA0038
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Article 1: Purpose

To practice corporate sustainability, comply with environmental and energy regulations and international standards, and achieve environmental goals, these Regulations are established in accordance with the Company's "Sustainable Development Best Practice Principles" to ensure systematic adherence and implementation.

Article 2: Scope

These Regulations apply to the Company and its major subsidiaries. "Major subsidiaries" are defined in accordance with Article 2-1, Paragraph 2 of the *Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants*.

Article 3: Organizational Structure and Responsibilities

1. **Chairman:** The highest decision-making and supervisory authority. Responsible for approving, supervising, and allocating sufficient resources and conducting performance reviews. This ensures that environmental and energy management remains aligned with the Company's strategic operational goals and that the management mechanisms operate effectively.
2. **Administration Department:** The functional unit responsible for:
 - Formulating environmental and energy management regulations.
 - Developing annual management plans.
 - Defining measurable environmental and energy objectives.
 - Overseeing the planning and promotion of environmental affairs to ensure effective execution.
 - Consolidating progress reports and managing external information disclosure.
 - Handling other matters related to environmental and energy management.
3. **Functional Departments:** Department heads shall supervise the collection and assessment of timely and sufficient information regarding the environmental impact of business operations. They are responsible for driving and monitoring environmental and energy action plans to ensure effective implementation within their respective departments.

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Article 4: Environmental and Energy Policy

To practice corporate sustainability, the Company commits to complying with environmental and energy regulations and international standards. We aim to establish systematic management mechanisms to minimize the environmental impact of our operations and investments, enhance energy efficiency, and pursue low-carbon development. Our policies are as follows:

1. **Compliance and Risk Management:** Ensure all operations and investments adhere to domestic and international environmental laws, global standards, and stakeholder requirements. We will strengthen compliance and risk identification to mitigate environment- and energy-related operational risks.
2. **Green Procurement and Resource Sustainability:** Promote green procurement by prioritizing eco-labeled or energy-certified products and low-impact recycled materials. We will implement Internal Carbon Pricing (ICP) to internalize external carbon costs, guiding decisions on capital expenditures for equipment upgrades, energy-saving facilities, and green power. We are also committed to waste reduction at the source, sorting, and recycling.
3. **Energy Efficiency and Carbon Management:** Continuously monitor and improve energy usage. We will drive energy-saving initiatives, implement water-conservation measures, and establish Greenhouse Gas (GHG) inventory systems with mid-to-long-term reduction targets to steadily lower carbon emissions.
4. **Green and Sustainable Investment:** Incorporate ESG and climate change risk assessments into the investment decision process. We will avoid high-pollution and high-carbon sectors while supporting enterprises with sustainable value (e.g., green energy and eco-technologies) to enhance portfolio resilience and long-term returns. Furthermore, we will assist investees in setting their own emission reduction targets through post-investment management.
5. **Continuous Improvement and Transparent Disclosure:** Develop annual management plans to regularly monitor and evaluate energy use, carbon emissions, and environmental KPIs. We ensure management measures align with sustainability goals and disclose performance through sustainability reports, the corporate website, and annual reports to maintain transparent stakeholder communication.

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Article 5: Operating Procedures

1. The Administration Department shall develop annual management plans based on the results of materiality assessments.
2. Targets and indicators must be reasonable, achievable, and measurable. Targets shall be set to avoid creating excessive pressure on managers that could lead to fraud or data misrepresentation.
3. Annual plans must be submitted to the Chairman for approval.
4. Functional departments shall track progress regularly and submit performance data to the Administration Department by year-end for consolidation.
5. The Administration Department shall report the plan's execution status to the Chairman at least once a year.
6. The Company may engage third-party verification or Internal Audit to conduct performance audits, ensuring the accuracy and reliability of information.

Article 6: Training and Promotion

1. Conduct regular training and awareness campaigns to cultivate environmental and energy-saving consciousness among all staff.
2. Encourage employee participation in energy-saving proposals and green actions; rewards or recognition shall be granted according to internal policies.

Article 7: Information Disclosure

Environmental and energy management information disclosed in annual reports, corporate websites, or sustainability reports must be approved through internal authorization procedures prior to release.

Article 8: Effectiveness

These regulations shall take effect upon approval by the Chairman; the same shall apply to any subsequent amendments.