

FIC Global Inc.
Ethical Corporate Management Procedures and Conduct Guidelines
Amended on August 4, 2021

Article 1 Basis, Purpose, and Scope of Application

The Company engages in business activities based on the principles of fairness, honesty, trustworthiness, and transparency. To implement the ethical corporate management policy while proactively preventing unethical conduct, this procedure and code of conduct are adopted in accordance with the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies" and the applicable laws and regulations where the Company, Group companies and the organization operate in order to specify the matters that the Company's and subsidiaries' personnel shall pay attention to in the course of performing duties.

Article 2 Applicable Parties

The term "personnel of the Company" as defined in these Procedures and Conduct Guidelines refer to directors, supervisors, managers, employees, and mandataries of the Company, Group companies, and the organization or persons having substantial control over such companies.

The offering, promise, request or acceptance of any improper benefit by the personnel of the Company through a third party shall be presumed to be the act of the personnel of the Company.

Article 3 Unethical Conduct

For the purposes of these Procedures and Conduct Guidelines, "unethical conduct" means that any personnel of the Company, in the course of their duties, directly or indirectly provides, promises, requests, or accepts improper benefits or commits a breach of ethics, unlawful act, or breach of fiduciary duty for purposes of acquiring or maintaining benefits.

The counterparties of the unethical conduct under the preceding paragraph include public officials, political candidates, political parties or their staffs, and government-owned or private-owned enterprises or institutions and their directors, managers, employees, persons having substantial control, or other interested parties.

Article 4 Types of Benefits

For the purposes of these Procedures and Conduct Guidelines the term "benefits" means any money, gratuity, gift, commission, position, service, preferential treatment, rebate, facilitating payment, entertainment, dining, or any other item of value in whatever form or name.

Article 5 Dedicated Unit

The Company has designated the General Manager's Office as the dedicated unit (hereinafter referred to as the "Dedicated Unit"), and has allocated sufficient resources and competent personnel to handle the amendment, implementation, interpretation and consultation of this procedure and code of conduct, as well as recording and filing the contents of notifications and other related operations and supervision. The main duties of the Dedicated Unit include the following matters, and it shall report to the Board of Directors regularly:

- I. Assist in incorporating ethics and moral values into the Company's business strategy and adopting appropriate prevention measures against corruption and malfeasance to ensure ethical corporate management in compliance with the requirements of laws and regulations.
- II. Establish a plan to prevent unethical behavior and set relevant standard operating procedures and conduct guidelines within each plan.
- III. Plan the internal organization, structure, and allocate responsibilities and set up check-and-balance mechanisms for mutual supervision of the business activities within the business scope which are possibly at a higher risk for unethical conduct.
- IV. Promote and coordinate awareness and educational activities with respect to ethics policy.
- V. Develop a whistle-blowing system and ensure its operating effectiveness.
- VI. Assist the Board of Directors and management in auditing and assessing whether the prevention measures taken for the purpose of implementing ethical management are effectively operating, and prepare reports on the assessment and compliance of relevant business processes on a regular basis.

Article 6 Prohibition of Offering and Acceptance of Improper Benefits

Except under one of the following circumstances, when providing, accepting, promising, or requesting, directly or indirectly, any benefits as specified in Article 4, the conduct of the given personnel of the Company shall comply with the provisions of the 「Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies」; and these Procedures and Conduct Guidelines and these Enforcement Rules, and the relevant procedures shall have been carried out:

- I. The conduct is undertaken to meet business needs and is in accordance with local courtesy, convention, or custom during domestic (or foreign) visits, reception of guests, promotion of business, and communication and coordination.
- II. The conduct has its basis in ordinary social activities that are attended or others are invited to hold in line with accepted social custom, business purposes, or developing relationships.
- III. Invitations to guests or attendance at business activities or factory visits in relation to business needs, when the method of fee payment, number of participants, class of accommodations, and the time period for the event or visit have been specified in advance.
- IV. Attendance at folk festivals that are open to and invite the attendance of the general public.
- V. Rewards, aid, condolence payments, or honorariums from supervisors.
- VI. Provide or receive money, property, or other benefits from individuals other than relatives or frequent acquaintances, with a market value of less than NTD 2,000, or gifts of property given to a majority of the Company's personnel from others, with a total market value of less than NTD 7,000. However, the total market value of property provided to or received from the same party within the same year shall be limited to NTD 35,000.
- VII. Property received due to engagement, marriage, childbirth, relocation, job assumption, promotion, retirement, resignation, or due to the injury, illness, or death of the individual, their spouse, or direct relatives, where the market value does not exceed NTD 7,000, in accordance with general social norms and customary etiquette.
- VIII. Other conduct that complies with the rules of the Company.

Article 7 Procedures for Acceptance of Improper Benefits

Except under any of the circumstances set forth in the preceding article, when any personnel of the Company are provided with or are promised, either directly or indirectly, any benefits as specified in Article 4 by a third party, the matter shall be handled in accordance with the following procedures:

- I. If there is no relationship of interest between the party providing or offering the benefit and the official duties of the Company's personnel, the personnel shall report to their immediate supervisor within three days from the acceptance of the benefit, and the responsible unit shall be notified if necessary.
- II. If a relationship of interest exists between the party providing or offering the benefit and the official duties of the Company's personnel, the personnel shall return or refuse the benefit, report to their immediate supervisor, and notify the responsible unit. When the benefit cannot be returned, within three days from the acceptance of the benefit, the personnel shall refer the matter to the responsible unit for handling.

「A relationship of interest between the party providing or offering the benefit and the official duties of the Company's personnel」, as defined in the preceding paragraph, refers to one of the following circumstances:

- I. When the two parties have business dealings, a relationship of direction and supervision, or subsidies (or rewards) for expenses.
- II. When a contracting, trading, or other contractual relationship is being sought, is in progress, or has been established.
- III. Other circumstances in which a decision regarding the Company's or its subsidiaries' business, or the execution or non-execution of business, will result in a beneficial or adverse impact.

The responsible unit of the Company shall, based on the nature and value of the benefit under Paragraph 1, make a proposal to return it, accept it upon payment, allocate it for public use, donate it to a charitable organization, or handle it in another appropriate manner. The proposal shall be implemented after being reported to and approved by the General Manager's Office for execution.

Article 8 Prohibition of Facilitation Payments and Handling Procedures

The Company and its subsidiaries shall neither provide nor promise any facilitating payment.

If any personnel of the Company provides or promises a facilitating payment under threat or intimidation, they shall submit a report to their immediate manager stating the facts and shall notify the responsible unit.

Upon receipt of the report under the preceding paragraph, the responsible unit shall take immediate action and undertake a review of relevant matters in order to minimize the risk of recurrence. Immediately report to the judicial agency if any illegal activity is found.

Article 9 Political Neutral Stance

The Company and its subsidiaries adhere to a politically neutral stance and do not engage in political donations. Employees of the Company are prohibited from discussing politics or engaging in political activities during work hours and at the workplace, as well as from posting political posters, promotional materials, or speech-related documents.

Article 10 Charitable Donations or Sponsorship Handling Procedures

The Company and its subsidiaries shall conduct charitable donations or sponsorships in accordance with the following matters. After obtaining approval from the authorized manager and notifying the dedicated unit of the Company, the donation amount shall reach the standards for donations to related parties or significant donations to non-related parties as stipulated in Article 7 of the "Regulations Governing Procedure for Board of Directors Meetings of Public Companies". For sponsorship amounts reaching NTD 1,000,000, approval from the Board of Directors of the affiliates must be obtained before proceeding:

- I. The process shall be subject to the laws and regulations of the country where the Company is operated.
- II. A written record of the decision-making process shall be kept.
- III. A charitable donation shall be given to a valid charitable institution and may not be a disguised form of bribery.
- IV. The returns received as a result of any sponsorship shall be specific and reasonable, and the subject of the sponsorship may not be a counterparty of the Company's or its subsidiaries' business dealings or a party with which any personnel of the Company has a relationship of interest.
- V. After a charitable donation or sponsorship has been given, it shall be ascertained that the destination to which the money flows is consistent with the purpose of the contribution.

Article 11 Obligations of the Board of Directors and Recusal Due to Conflicts of Interest

When a director, supervisor, manager or other stakeholder of the Company attending or present at a board meeting, or the corporate shareholder represented thereby, has a stake in a motion in the meeting, that director, supervisor, manager or stakeholder shall state the important aspects of the stake in the meeting and, where there is a likelihood that the interest of the Company would be prejudiced, may not participate in the discussion or vote on that motion, shall recuse himself or herself from any discussion and voting, and may not exercise voting rights as proxy on behalf of another director. Directors shall maintain self-discipline among themselves and may not enter into relationships of inappropriate mutual support with other directors.

Where the spouse, a blood relative within the second degree of kinship of a director, or any company which has a controlling or subordinate relation with a director has interests in the matters under discussion in the meeting of the preceding paragraph, such director shall be deemed to have a personal interest in the matter.

If in the course of conducting company business, any personnel of the Company discovers that a potential conflict of interest exists involving themselves or the corporate shareholder that they represent, or that they or their spouse, parents, children, or a person with whom they have a relationship of interest is likely to obtain improper benefits, the personnel shall report the relevant matters to both his/her immediate manager and the responsible unit, and the immediate manager shall provide the personnel with proper instructions. No personnel of the Company may use company resources on business activities other than those of the Company, nor may any personnel's job performance be affected by his/her involvement in the business activities other than those of the Company.

Article 12 Organization and Responsibilities of Confidentiality Mechanism

The Company's Legal Affairs Department is the dedicated unit for formulating and implementing procedures for managing, preserving, and maintaining the confidentiality of the Company's trade secrets, trademarks, patents, works and other intellectual properties and it shall also conduct regular reviews on the results of implementation to ensure the sustained effectiveness of the confidentiality procedures.

All personnel of the Company shall faithfully follow the operational directions pertaining to intellectual properties as mentioned in the preceding paragraph and may not disclose to any other party any trade secrets, trademarks, patents, works, and other intellectual properties of the Company of which they have learned, nor may they inquire about or collect any trade secrets, trademarks, patents, and other intellectual properties of the Company unrelated to their individual duties.

Article 13 Prohibition Against Unfair Competition Behavior

The Company shall follow the Fair Trade Act and applicable competition laws and regulations when engaging in business activities, and may not fix prices, make rigged bids, establish output restrictions or quotas, or share or divide markets by allocating customers, suppliers, territories, or lines of commerce.

Article 14 Prevention of Product or Service Damage to Stakeholders

The Company shall collect and understand the applicable laws and regulations and international standards governing its products and services which it shall observe and gather and publish all guidelines to cause personnel of the Company to ensure the transparency of information about, and safety of, the products and services in the course of their research and development, procurement, manufacture, provision, or sale of products and services.

The Company shall adopt and publish on its website a policy on the protection of the rights and interests of consumers or other stakeholders to prevent its products and services from directly or indirectly damaging the rights and interests, health, and safety of consumers or other stakeholders.

Where there are media reports, or sufficient facts to determine, that the Company's products or services are likely to pose any hazard to the safety and health of consumers or other stakeholders, the Company shall immediately recall the batch of products or suspend the services within 60 days, investigate whether the facts are accurate, and present a review and improvement plan.

The responsible unit of the Company shall report the event as in the preceding paragraph, actions taken, and subsequent reviews and corrective measures taken to the Board of Directors.

Article 15 Prohibition of Insider Trading

All personnel of the Company shall adhere to the provisions of the Securities and Exchange Act, and may not take advantage of undisclosed information of which they have learned to engage in insider trading. Personnel are also prohibited from divulging undisclosed information to any other party, in order to prevent other party from using such information to engage in insider trading.

Any organization or person outside of the Company that is involved in any merger, demerger, acquisition and share transfer, major memorandum of understanding, strategic alliance, other business partnership plan, or the signing of a major contract by the Company shall be required to sign a non-disclosure agreement in which they undertake not to disclose to any other party any trade secret or other material information of the Company acquired as a result, and that they may not use such information without the prior consent of the Company.

Article 16 Public Declaration of Ethical Corporate Management Policy

The Company and its subsidiaries shall require employees to comply with the ethical corporate management policy as a condition of employment. The Company shall disclose its policy of ethical corporate management in its internal rules, annual reports, on the Company's website, and in other promotional materials. The policy shall also be announced during external activities such as product launches and investor presentations, ensuring that suppliers, customers, and other business-related institutions and personnel fully understand the Company's principles and rules regarding ethical corporate management.

Article 17 Ethical Corporate Management Evaluation Before Establishing Business Relationships

Before developing a commercial relationship with another party, such as an agent, supplier, customer, or other counterparty in commercial dealings, the Company and its subsidiaries shall evaluate the legality and ethical corporate management policy of the party and ascertain whether the party has a record of involvement in unethical conduct, in order to ensure that the party conducts business in a fair and transparent manner and will not request, offer, or take bribes.

The Company and its subsidiaries may adopt appropriate audit procedures when conducting the aforementioned evaluation.

Review the business counterparts to understand their ethical corporate management status:

- I. The enterprise's nationality, location of business operations, organizational structure, and management policy, and place where it will make payment.
- II. Whether the enterprise has adopted an ethical management policy, and the status of its implementation.
- III. Whether enterprise's business operations are located in a country with a high risk of corruption.
- IV. Whether the business operated by the enterprise is in an industry with a high risk of bribery.
- V. The long-term business condition and degree of goodwill of the enterprise.
- VI. Consultation with the enterprise's business partners on their opinion of the enterprise.
- VII. Whether the enterprise has a record of involvement in unethical conduct such as bribery or illegal political contributions.

Article 18 Description of Ethical Corporate Management Policies with Business Partners

Any personnel of the Company, when engaging in commercial activities, shall make a statement to the trading counterparty about the Company's ethical management policy and related rules, and shall clearly refuse to provide, promise, request, or accept, directly or indirectly, any improper benefit in whatever form or name.

Article 19 Avoidance of Transactions with Unethical Business Operators

All personnel of the Company shall avoid business transactions with an agent, supplier, customer, or other counterparty in commercial interactions that is involved in unethical conduct. When the counterparty or partner in cooperation is found to have engaged in unethical conduct, the personnel shall immediately cease dealing with the counterparty and blacklist it for any further business interaction in order to effectively implement the Company's ethical management policy.

Article 20 Contracts Clearly Stipulate Ethical Corporate Management

Before entering into a contract with another party, the Company shall gain a thorough knowledge of the status of the other party's ethical management, and shall make observance of the ethical management policy of the Company part of the terms and conditions of the contract, stipulating at least the following matters:

- I. When a party to the contract becomes aware that any personnel has violated the terms and conditions pertaining to prohibition of acceptance of commissions, rebates, or other improper benefits, the party shall immediately notify the other party of the violator's identity, the manner in which the provision, promise, request, or acceptance was made, and the monetary amount or other improper benefit that was provided, promised, requested, or accepted. The party shall also provide the other party with pertinent evidence and cooperate fully with the investigation. Either party may request compensation from the other party if it suffers any harm as a result.
- II. Where a party is discovered to be engaged in unethical conduct in its commercial activities, the other party may terminate or rescind the contract unconditionally at any time.
- III. Specific and reasonable payment terms, including the place and method of payment and the requirement for compliance with related tax laws and regulations.

Article 21 Handling of Unethical Conduct by Company Personnel

As an incentive to insiders and outsiders for reporting unethical or improper conduct, the Company will grant a reward of up to NTD 20,000 depending on the seriousness of the circumstances. Insiders who make false reports or malicious accusations will be subject to disciplinary action, and those with serious violations will be dismissed.

The Company shall internally establish and publicly announce on its website and the intranet, or provide through an independent external institution, an independent mailbox or hotline, for insiders and outsiders of the Company to submit reports. A whistleblower shall at least furnish the following information:

- I. The whistleblower's name and I.D. number, and an address, telephone number and e-mail address where he/she can be reached.
- II. The informed party's name or other information sufficient to distinguish its identifying features.
- III. Specific facts available for investigation.

Personnel of the Company's handling whistle-blowing matters shall represent in writing they will keep the whistleblowers' identity and contents of information confidential. The Company also undertakes to protect the whistleblowers from improper treatment due to their whistleblowing.

Furthermore, the responsible unit of the Company observes the following procedure in handling:

- I. An information shall be reported to the department head if involving the rank and file and to an independent director or supervisor if involving a director or a senior management.
- II. The responsible unit of the Company and the department head or personnel being reported to in the preceding subparagraph shall immediately verify the facts and, where necessary, with the assistance of the legal compliance or other related department.
- III. If a person being informed of is confirmed to have indeed violated the applicable laws and regulations or the Company's policy and regulations of ethical management, the Company shall immediately require the violator to cease the conduct and shall make an appropriate disposition. When necessary, the Company will report to the competent authority, or institute legal proceedings and seek damages to protect its reputation and its rights and interests.
- IV. Documentation of case acceptance, investigation processes and investigation results shall be retained for five years and may be retained electronically. In the event of a suit in respect of the whistleblowing case before the retention period expires, the relevant information shall continue to be retained until the conclusion of the litigation.
- V. With respect to a confirmed information, the Company shall charge relevant units with the task of reviewing the internal control system and relevant procedures and proposing corrective measures to prevent recurrence.
- VI. The responsible unit of the Company shall submit to the Board of Directors a report on the

whistleblowing case, actions taken, and subsequent reviews and corrective measures.

Article 22 Handling of Unethical Behaviors Against the Company

If any personnel of the Company discovers that another party has engaged in unethical conduct towards the Company, and such unethical conduct involves alleged illegality, the Company shall report the relevant facts to the judicial and prosecutorial authorities; where a public service agency or public official is involved, the Company shall additionally notify the governmental anti-corruption agency.

Article 23 Establishment of Rewards, Penalties, and Disciplinary Actions

The responsible unit of the Company shall organize 1 awareness session each year and arrange for the Chairman, General Manager, or senior management to communicate the importance of ethics to its directors, employees, and mandataries.

The Company and its subsidiaries shall link ethical corporate management to employee performance evaluations and human resources policy and establish clear and effective systems for rewards, penalties, and complaints.

If any personnel of the Company or its subsidiaries seriously violates ethical conduct, the Company shall dismiss the personnel from his/her position or terminate his/her employment in accordance with applicable laws and regulations or the personnel policy and procedures of the Company.

The Company and subsidiaries shall disclose information such as the title, name, date of the violation, the content of the violation, and the handling of the violation on the internal website.

Article 24 Implementation

This procedure and code of conduct shall be implemented after approval by the Audit Committee and the Board of Directors, and shall also be reported to the shareholders' meeting. The same applies to any amendments.