

FIC Global Inc.

Regulations Governing the Board Performance Evaluation

Established on November 10, 2020
Amended on October 15, 2026

Article 1 (Purpose and legal basis)

To implement corporate governance and enhance the functions of the Board of Directors, performance objectives are established to improve the operational efficiency of the board. Therefore, these Regulations are formulated in accordance with the provisions of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.

Article 2 (Regulations to be complied with)

The performance evaluation measures of the Company's Board of Directors shall be conducted in accordance with the provisions of these Regulations, including the main evaluation cycle, evaluation period, evaluation scope and methods, execution unit of the evaluation, evaluation procedures, and other matters that should be followed.

Article 3 (Evaluation cycle and period)

The Board of Directors of the Company shall conduct an internal performance evaluation of the board every year in accordance with the evaluation procedures and evaluation indicators mentioned in Articles 6 and 8.

The execution of the performance evaluation of the Company's Board of Directors may be carried out once by an external professional independent institution or a team of external experts and scholars if necessary.

The results of the performance evaluation of the Board of Directors shall be completed before the end of Q1 of the following year.

Article 4 (Scope and method of evaluation)

The scope of evaluation of the Company's Board of Directors includes the performance evaluation of the board as a whole, individual directors, and functional committees.

The evaluation methods include internal self-evaluation of the Board of Directors, self-evaluation of board members, and, if necessary, the appointment of external professional institutions, experts, or other appropriate means to conduct the performance evaluation.

Article 5 (Evaluation execution unit)

The unit conducting the performance evaluation of the Company's Board of Directors shall have a clear understanding of the operation of the evaluated unit and maintain a fair, objective, and independent role.

Article 6 (Evaluation procedures)

- I. Determine the units, period, and scope to be evaluated for the current year.
- II. Determine the evaluation methods.
- III. Select an appropriate evaluation execution unit.
- IV. The evaluation execution unit shall collect relevant information regarding the Board of Directors and distribute performance self-assessment forms to the units or individuals subject to evaluation for completion. Upon completion, the coordinating unit shall collect and consolidate all completed forms and prepare a report on the evaluation results based on the scoring criteria for the evaluation indicators specified

in Article 8. The report shall then be submitted to the Board of Directors for reporting, review, and discussion of improvements.

Article 7 (External professional institutions and experts)

If the Company appoints an external evaluation institution or a team of external experts and scholars to conduct the evaluation of the performance of the Board of Directors, it shall meet the following requirements:

- I. The external evaluation institution or panel of external experts and scholars shall be professional and independent.
- II. The external evaluation institution shall be an institution or management consulting firm mainly engaging in the provision of services for educational and training programs for Board of Directors and improvement of corporate governance of enterprises.
- III. The panel of external experts and scholars shall appoint at least three experts or scholars specialized in the fields of Board of Directors or corporate governance to conduct evaluations of board performance of the company and prepare external evaluation analysis reports.

Article 8 (Evaluation indicators and scoring criteria)

The Company shall take into consideration its condition and needs when establishing the criteria for evaluating the performance of the Board of Directors, which should cover, at a minimum, the following five aspects:

- I. Participation in the operation of the Company.
- II. Improvement of the quality of the Board of Directors' decision making.
- III. Composition and structure of the Board of Directors.
- IV. Election and continuing education of the directors.
- V. Internal control.

The criteria for evaluating the performance of the board members (on themselves or peers), should cover, at a minimum, the following six aspects:

- I. Alignment of the goals and missions of the company.
- II. Awareness of the duties of a director.
- III. Participation in the operation of the Company.
- IV. Management of internal relationship and communication.
- V. The director's professionalism and continuing education.
- VI. Internal controls.

The criteria for evaluating the performance of functional committee should cover, at a minimum, the following five aspects:

- I. Participation in the operation of the Company.
- II. Awareness of the duties of the functional committee.
- III. Improvement of quality of decisions made by the functional committee.
- IV. Makeup of the functional committee and election of its members.
- V. Internal control.

The performance evaluation indicators for the Board of Directors shall be established in accordance with the Company's operations and needs and shall comprise evaluation criteria appropriate to the Company's circumstances and practicable for the Company to implement. The Nomination Committee shall periodically review these indicators and make recommendations.

The scoring criteria may be modified and adjusted according to the Company's needs, and a weighted scoring method may also be used based on various evaluation dimensions.

Article 9 (Use of evaluation results)

The results of the performance evaluation of the Board of Directors shall serve as a reference when selecting or nominating directors.

Article 10 (Disclosure of information in annual reports)

The Company should disclose in its annual report whether it has adopted these Regulations for the Board of Directors, as well as the implementation status of the annual performance evaluations and a description of the evaluation methods used.

If the Company engages an external evaluation institution or external experts to conduct the performance evaluation of the Board of Directors, it shall disclose in its annual report the names of the external evaluation institution or experts, a description of the experts' professional backgrounds and expertise, and a declaration concerning the independence of the external evaluation institution or experts. The Company shall also explain the evaluation methods and criteria, as well as recommendations for future improvement.

Article 11 (Disclosure method)

The performance evaluation procedures established by the Company shall be fully disclosed on the MOPS and the Company's website for easy inquiry.

Article 12 (Implementation)

These Regulations shall take effect after having been discussed and approved by the board of directors. Subsequent amendments thereto shall be effected in the same manner.