



FIC Global Inc.

Sustainable Development Best Practice Principles

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Chapter 1: General Provisions

Article 1 (Purpose of Formulation)

In order to enable FIC Global Inc. (hereinafter referred to as "the Company" or "FICG") to practice corporate sustainable development and to promote economic, environmental, and social advancement for the purpose of achieving sustainable development goals, these Sustainable Development Best Practice Principles (hereinafter referred to as "these Principles") are hereby formulated to be followed.

These Principles serve as the fundamental principles for the Company to manage its risks and impacts on the economy, environment, and society.

Article 2 (Scope of Application)

The scope of these Principles applies to the overall operational activities of the Company and its group enterprises.

In promoting sustainable development, the Company shall not only comply with laws and regulations but also align with domestic and international trends in sustainability issues to enhance the group's sustainable competitive advantage and improve the quality of life for employees, the community, and society.

Article 3 (Implementation Principles and Materiality)

In promoting sustainable development, the Company shall pay attention to the rights and interests of stakeholders. While pursuing sustainable operations and profits, it shall emphasize Environmental, Social, and Governance (ESG) factors and incorporate them into management guidelines and operational activities.

The Company shall, in accordance with the materiality principle, conduct risk assessments of ESG issues related to its operations and establish relevant risk management policies or strategies.

Article 4 (Four Major Pillars)

The Company's practice of sustainable development may be carried out according to the following principles:



- 1.Exercising corporate governance.
- 2.Fostering a sustainable environment.
- 3.Preserving public welfare.
- 4.Enhancing disclosure of corporate sustainable development information.

Article 5 (Policies, Systems, and Promotion Plans)

The Company shall take into consideration the correlation between domestic and international sustainable development trends and its core business, as well as the impact of the Company and its group enterprises' overall operations on stakeholders, to establish sustainable development policies, systems, or relevant management guidelines and concrete promotion plans. These shall be approved by the Board of Directors and reported to the shareholders' meeting.

When a shareholder proposes a motion involving sustainable development, the Board of Directors may consider including it in the shareholders' meeting agenda.

Chapter 2: Exercising Corporate Governance

Article 6 (Governance Framework and Ethical Standards)

The Company shall establish an effective governance framework and ethical standards to strengthen corporate governance and may refer to relevant norms or examples regarding corporate governance, ethical management, and codes of conduct to establish consistent management requirements.

Article 7 (Board of Directors' Responsibilities and Authorization)

The directors shall exercise the due care of good administrators to urge the enterprise to practice sustainable development and shall **continuously** review the implementation results and make continuous improvements to ensure the implementation of sustainable development policies.

In promoting sustainable development objectives, the Board of Directors may fully consider the interests of stakeholders, including the following:

- 1.Proposing a sustainable development mission or vision, and formulating sustainable development policies, systems, or relevant management guidelines.
- 2.Incorporating sustainable development into operational activities and development directions, and approving concrete promotion plans.
- 3.Ensuring the timeliness and accuracy of the disclosure of sustainable development-related information.

For economic, environmental, and social issues arising from operational activities, the Board of Directors shall authorize high-level management to handle such matters and report back to the Board. The operational procedures and responsibilities shall be concrete and clear.



Article 8 (Education and Training)

The Company may regularly organize education and training on the promotion of sustainable development, including matters related to sustainable governance, risk, and disclosure for the Board of Directors and high-level management.

Article 9 (Implementation Unit and Remuneration Linkage)

To strengthen sustainable development management, the Company may establish a governance structure for promoting sustainable development and set up a dedicated (or concurrently tasked) unit (e.g., Office of **Sustainable** Development) responsible for proposing and executing sustainable development policies, systems, or management guidelines and concrete promotion plans, and report to the Board of Directors on a periodic basis.

The Company may adopt reasonable remuneration policies to ensure that compensation planning aligns with organizational strategic goals and stakeholder interests; the employee performance evaluation system should ideally be combined with sustainable development policies, with clear and effective incentive and discipline systems established.

Article 10 (Stakeholder Communication)

The Company shall, based on respect for the rights and interests of stakeholders, identify stakeholders and establish a designated section for them on the Company website. Through appropriate communication channels, the Company shall understand their reasonable expectations and demands and adequately respond to the important sustainability issues they are concerned about.

Chapter 3: Fostering a Sustainable Environment

Article 11 (Environmental Compliance and Objectives)

The Company shall follow environmental laws, regulations, and relevant international standards to properly protect the natural environment and endeavor to achieve environmental sustainability goals in its operational activities and internal management.

Article 12 (Energy Efficiency and Recycled Materials)

The Company may endeavor to improve energy use efficiency and use recycled materials with a low environmental impact to ensure the sustainable utilization of resources.

Article 13 (Environmental Management System)

The Company may establish appropriate environmental management systems based on industry characteristics. Such systems shall include:



1. Collecting and evaluating sufficient and up-to-date information on the impact of operational activities on the natural environment.
2. Establishing measurable environmental sustainability goals and reviewing them regularly.
3. Formulating concrete plans or action schemes and regularly reviewing implementation performance.

Article 14 (Dedicated Personnel and Training)

The Company may establish a dedicated environmental management unit or assign dedicated personnel to draft, promote, and maintain environmental management systems and action schemes, and regularly hold environmental education courses for management and employees.

Article 15 (Sustainable Consumption and Ecological Conservation)

The Company may consider the impact of its operations on ecological efficiency, promote the concept of sustainable consumption, and reduce impacts on the natural environment, organisms, and humans during research and development, procurement, production, operations, and services, including:

1. Reducing resource and energy consumption.
2. Reducing the emission of pollutants, toxins, and waste, and disposing of them properly.
3. Enhancing recyclability and reusability.
4. Maximizing the sustainable use of renewable resources.
5. Extending product durability.
6. Increasing product and service efficiency.
7. Enhancing the conservation of marine or terrestrial biodiversity and ecosystems, and the sustainable use of resources.

Article 16 (Water Resources and Pollution Prevention)

The Company shall properly and sustainably use water resources and establish management measures. It shall also construct and strengthen relevant environmental protection treatment facilities to avoid polluting water, air, and land, adopting the best practical pollution prevention and control technologies to reduce adverse impacts on human health and the environment.

Article 17 (Climate Risk and Greenhouse Gases)

The Company may assess the potential risks and opportunities that climate change presents to the enterprise now and in the future and adopt response measures. The Company may adopt domestic or international standards or guidelines to perform greenhouse gas inventories and disclose them, the scope of which shall include:

1. Scope 1: Direct emissions (sources owned or controlled by the Company).
2. Scope 2: Energy indirect emissions (purchased electricity, heat, or steam).



3.Scope 3: Other indirect emissions (sources owned or controlled by other companies).

The Company may compile statistics on greenhouse gas emissions, water consumption, and total weight of waste, and formulate policies for energy saving, carbon reduction, water reduction, or waste management. It may also incorporate the acquisition of carbon credits into its carbon reduction strategy planning.

Chapter 4: Preserving Public Welfare

Article 18 (Human Rights Policy and Grievance Mechanism)

The Company shall comply with relevant laws and follow international human rights conventions (such as gender equality, the right to work, and prohibition of discrimination).

To fulfill its responsibility to protect human rights, the Company shall formulate management policies and procedures, including:

- 1.Proposing a human rights policy or statement.
- 2.Evaluating the impact of operational activities and internal management on human rights and establishing handling procedures.
- 3.Regularly reviewing the effectiveness of the policy or statement.
- 4.In the event of human rights violations, disclosing the handling procedures for the stakeholders involved.

The Company shall follow internationally recognized labor human rights and provide an effective grievance mechanism, ensuring the grievance process is equal and transparent and responded to appropriately.

Article 19 (Labor Rights Information)

The Company shall provide information to employees so they understand the labor laws of the operational locations and the rights they enjoy.

Article 20 (Occupational Safety and Health)

The Company may provide a safe and healthy work environment, provide necessary health and first-aid facilities, and endeavor to reduce hazard factors to prevent occupational accidents. It may also regularly implement safety and health education and training.

Article 21 (Career Development and Benefits)

The Company may establish career competency development training plans and may promote industry-academic collaboration to cultivate talent.

The Company shall establish reasonable employee welfare measures and appropriately reflect business



performance or results in employee remuneration to facilitate recruitment, retention, and motivation, thereby achieving sustainable operation goals.

Article 22 (Employee Communication and Negotiation)

The Company shall establish regular communication channels for employees, ensuring they have the right to obtain information and express opinions regarding management activities and decisions.

The Company shall respect the rights of employee representatives to negotiate working conditions and provide necessary information and hardware facilities to promote negotiation and cooperation. It shall also inform employees in a reasonable manner of operational changes that may have a material impact on them.

Article 22-1 (Fair Treatment of Customers)

The Company shall treat customers or consumers of its products or services in a fair and reasonable manner, including the principles of: fairness and good faith in contracting, duty of care and fiduciary duty, truthfulness in advertising and solicitation, suitability of products or services, notification and disclosure, balance between remuneration and performance, protection of the right to complain, and professionalism of sales personnel. It shall also formulate implementation strategies and concrete measures.

Article 23 (Product Responsibility and Marketing Ethics)

The Company shall take responsibility for its products and services and emphasize marketing ethics. Research and development, procurement, production, operations, and service processes shall ensure information transparency and safety. The Company shall formulate and disclose consumer rights policies to prevent damage to consumer rights, health, and safety.

Article 24 (Quality, Privacy, and Labeling)

The Company shall ensure product and service quality in accordance with government regulations and industry standards. It shall follow relevant laws and international guidelines regarding customer health and safety, customer privacy, marketing, and labeling, and shall not engage in deceptive, misleading, fraudulent, or other acts that undermine consumer trust.

Article 25 (Business Continuity Risk and Complaints)

The Company shall evaluate and manage various risks that may cause business interruptions to reduce the impact on consumers and society.

The Company shall provide a transparent and effective consumer grievance procedure, handling complaints fairly and promptly, and shall comply with personal data protection laws to respect privacy and protect personal data.



Article 26 (Supplier Management)

The Company may assess the impact of its procurement behavior on the environment and society of the community of the supply source and cooperate with suppliers to jointly implement corporate social responsibility.

The Company may formulate supplier management policies, requiring suppliers to comply with regulations on environmental protection, occupational safety and health, or labor rights. Prior to business dealings, it may assess whether they have records of impacting the environment or society to avoid transactions that conflict with the Company's social responsibility policy.

When signing contracts with major suppliers, the content may include compliance with both parties' social responsibility policies and clauses allowing for the termination or rescission of the contract if the supplier violates the policy and causes a significant impact.

Article 27 (Community Participation)

The Company shall evaluate the impact of its operations on the community and appropriately employ personnel from the operational locations to enhance community engagement.

The Company may invest resources through investments, commercial activities, donations, corporate volunteering, or professional public services to support organizations that solve social or environmental problems via business models, or participate in community development and education activities to promote community growth.

Article 27-1 (Cultural Support)

The Company may, through donations, sponsorships, investments, procurement, strategic cooperation, corporate technical volunteering, or other support models, continuously contribute to cultural and artistic activities or the cultural and creative industry to promote cultural development.

Chapter 5: Enhancing Disclosure of Sustainable Development Information

Article 28 (Disclosure of Sustainability Information)

The Company shall disclose information according to relevant laws and corporate governance codes and fully disclose relevant and reliable sustainable development information to improve transparency.

The sustainable development-related information disclosed by the Company includes:

1. Sustainable policies, systems, or management guidelines and promotion plans approved by the Board of Directors.
2. Risks and impacts on operations and finance arising from corporate governance, sustainable environment, and public welfare factors.
3. Promotion goals, measures, and implementation performance.
4. Major stakeholders and their concerns.



5. Management and performance information of major suppliers regarding significant environmental and social issues.
6. Other sustainability-related information.

Article 29 (Sustainability Report and Third-party Assurance)

In preparing the sustainability report, the Company shall adopt internationally recognized standards or guidelines to disclose promotion status and may obtain third-party assurance or verification to enhance information reliability. The content should include:

1. Implementation of sustainable policies, systems, or management guidelines and promotion plans.
2. Major stakeholders and their concerns.
3. Performance and review of corporate governance, sustainable environment, public welfare, and promotion of economic development.
4. Future improvement directions and goals.

Chapter 6: Supplementary Provisions

Article 30 (Review and Improvement)

The Company shall at all times monitor the development of domestic and international sustainable development standards and changes in the corporate environment to review and improve the established sustainable development system to enhance implementation effectiveness.

Article 31 (Implementation)

These Principles shall be implemented after approval by the Board of Directors; the same applies to any amendments.