

## FCF Co., Ltd. Code of Ethical Conduct

The FCF Co., Ltd. (referred to below as "FCF" or "this Company") takes "teamwork, professionalism, commitment, and innovation" as its core values. In order to achieve sustainable development and fulfill its corporate social responsibilities, FCF has established the FCF Co., Ltd. Code of Ethical Conduct (referred to below as "this Code") as rules for the group company to follow and highest ethical guidelines for daily work activities.

This Code was drafted in reference to relevant international regulations, and it complies with the basic requirements of international and industry standards and local laws and regulations; in order to ensure compliance with this Code, certain content or requirements may be specified in detail in other documents.

### I. Labor and human rights

#### A. Prohibition of the use of child labor

1. This Company strictly prohibits the hiring of child laborers (children less than 16 years of age).
2. Young employees (less than 18 years of age) may not engage in any work that may impair their physical or mental health and development, and such young employees also may not perform on-duty night shift work. If the laws and regulations of the operating location have other requirements, then the stricter regulations shall be followed.

#### B. Forced labor

This Company strictly prohibits the use of forced labor, bonded (including debt bondage) or indentured labor, prison labor, slavery, and human trafficking. This includes the use of methods including threats, military force, coercion, kidnapping, and deception to transport, hide, recruit, transfer, or accept employees or service.

#### C. Humane treatment

This Company pledges that every worker will receive respectful and dignified treatment, and does its utmost to prohibit any physical, mental, or sexual harassment, abuse, violence, discrimination, and threats, etc.

#### D. Equality in employment

1. This Company shall ensure that all employees receive fair and nonviolent treatment regardless of their nationality, ethnicity, cultural background, religious belief, legal status, or their other individual characteristics.
2. This Company will strive to comply with the gender equality requirements of the relevant laws and regulations of the

operating location.

E. Freedom of association

This Company upholds the requirements and rights of the relevant laws and regulations of the operating location concerning freedom of association and organization of labor unions, and also respects the right of employees to choose to participate or not participate in a union.

F. Working hours, wages, and benefits

The working hours of this Company's employees shall not exceed the working hours specified by the laws and regulations of the operating location; the wages and benefits provided by this Company shall at least meet the standards specified in the laws and regulations of the operating location.

II. Health and safety

A. Occupational safety

This Company shall employ appropriate design, project, and administrative controls, protective care, safety operating procedures, and continued implementation of training to ensure that employees are able to identify, assess, and control potential hazards in the workplace, and ensure the safety of all operations.

B. Health examinations

This Company shall provide relevant health examinations in accordance with the laws and regulations of the operating location. This Company shall provide persons qualified to engage in special work or work that may potentially be hazardous to physical or mental health or development extra health examinations, which shall ensure that such employees maintain their physical and mental health and can continue to be suitable for such work.

C. Health and safety training and education

This Company shall employ risk assessment to identify potential hazards in the workplace, including but not limited to physical, chemical, biological, ergonomic, and stress hazards, and provide relevant materials and training in accordance with relevant employees' specialties. At the same time, this Company will employ medical personnel to provide health guidance, tracking, health education information, cooperative health management, health examinations, and health promotion, which the goal of protecting employees' health.

III. Business implementation

A. Legal compliance

All employees of this Company must engage in ethical management, and must abide by the laws and regulations of the operating location.

#### B. Anti-bribery

All employees of this Company are forbidden to provide, pay, or accept bribes or kickbacks, regardless of whether direct or via a third party, for any purpose.

#### C. Anti-corruption

All employees of this Company are forbidden to directly or indirectly provide, promise, require, or receive improper benefits in any form to or from interested parties such as customers and vendors, or engage in any corrupt behavior. Any gifts or hospitality received due to work duties must be routine and in keeping with normal social etiquette.

#### D. Conflicts of interest

1. In the case of performing their work, all employees of this Company must avoid any relationships, influence, or activities that may obstruct fair and objective decisions.
2. As soon as any employees of this Company become privy to any conflicts of interest, they must immediately take action to avoid such conflicts, and must report the matter to their supervisor before engaging in any business or activities that may constitute a conflict of interest.
3. Employees of this Company may not engage in other outside part-time work during their designated working hours.
4. When any employees of this Company take on part-time work during their free time, the content and actions of such part-time work may not affect this Company's reputation and their individual working efficiency, and such employees may not engage in any work constituting a conflict of interest or harming this Company's interests.

#### E. Anti-trust law

This Company supports open and fair competition, engages in business in an honest and straightforward manner, and pledges to compete fairly and comply with anti-trust law.

#### F. Gifts and socializing

Any business gift-giving or socializing involving this Company must be connected with the maintenance of good business relationships, must be done in this Company's name, must be transparent, and must be recorded. This Company prohibits private gift-giving and socializing between employees and vendors.

#### G. Prevention of money laundering

All employees of this Company must uphold the financial laws and regulations of the operating location, must perform appropriate due diligence investigations and relevant checking, and actively identify any financial transaction risks.

#### H. Other due diligence

All employees of this Company must perform due diligence investigations of their counterpart vendors, and must confirm that sources of supply or vendor's operations are lawful and in compliance with ethical standards.

### IV. Protection of information and assets

#### A. Protection of non-public information

All employees of this Company must protect non-public individual and business information obtained through business actions or held by this company. Personal information may not be disclosed or used by individuals or third parties in any form. Business information may not be disclosed or used for the benefit of an individual, a third party, or other party apart from this Company without one's supervisor's prior authorization.

#### B. Protection of this Company's assets

All employees of this Company must protect this Company's assets, including but not limited to tangible and intangible assets, and business and technical information, etc. Such assets must be used for this Company's legitimate business, and their destruction, loss, abuse, and burglary must be avoided.

#### C. Preservation of truthful and accurate records

All employees of this Company must ensure the accuracy of all Company records, including but not limited to business and financial records, and must preserve truthful, accurate, and complete records.

#### D. Protection of personal information

The collection, handling, confidentiality, and use of personal information must comply with the laws and regulations of the operating location. To avoid the infringement of personal rights, the reasonable use of personal information shall be conducted.

### V. Corporate transparency

#### A. Legal and regulatory requirements

In compliance with the laws and regulations of the operating location requirements, to ensure this Company's transparent management, this Company shall disclose adequate, fair, accurate,

real-time information or activities to the government or regulatory agency when required to do so.

#### B. Purpose of disclosure

The purpose of this Company's disclosure of information or activities in compliance with the laws and regulations of the operating location shall include but not be limited to assisting with official investigations, compliance with court summons, and relevant operational, financial, and tax reporting.

### VI. Environment and society

#### A. Sustainable development and management

This Company and all employees shall strive to achieve sustainable corporate development and fulfill this Company's corporate social responsibilities, such as through the establishment of sustainability policies and objectives, and establishment of teams directly under upper management to ensure that this Company complies with relevant policies.

#### B. Mitigation of environmental burden

This Company and all employees shall strive to enhance their consciousness of environmental sustainability starting with energy conservation, waste reduction, and carbon emission reduction actions during their daily work, and shall make constant efforts to protect and improve the environment in their everyday tasks.

#### C. Contribution to local society

This Company and all employees shall understand and respect the society, culture, customs, religion, and traditions of all locations, and strive to conduct public-interest activities, contribute local social development, and encourage the development of local and community manpower.

### VII. Complaint mechanisms

#### A. Complaints

In order to avoid and protect against any unethical or dishonest conduct, or actions in violation of this Code, this Company shall establish effective complaint mechanisms, and ensure that such complaint mechanisms comply with the following requirements:

1. Complaints and the complaint handling process shall be fair, just, and open, and the content and the originators of complaints shall be kept confidential.
2. Persons making complaints shall not suffer improper treatment due to whistleblowing.
3. All complaints shall be handled in accordance with procedures,

and shall not be handled in an inconsistent manner.

#### VIII. Performance evaluations

All employees of this Company shall comply with this Code. This Company shall strictly enforce this Code, and shall include all employees' pledge to uphold this Code, and their actual compliance, in employee performance evaluations, which are used to determine wages and bonuses.

#### IX. Review mechanism

- A. This Code shall be regularly reviewed and revised in order to ensure compliance with relevant international regulations, industry regulations, and local laws and regulations.
- B. This Company shall conduct internal audits at unfixed intervals to ensure the implementation of this Code.