

FCF Co., Ltd. Anti-bribery and Anti-corruption Management Policy

Article 1: The Company strictly maintains a corporate culture of ethical management in all business activities and relationships, and have zero-tolerance for bribery and corruption. We hereby have this Anti-bribery and Anti-Corruption Policy (the Policy) providing guidelines applicable to our personnel.

Article 2: Company personnel refers to the Company's managers, employees (including regular and non-regular employees, dispatched employees, expatriated employees), and persons represented the Company, who must all uphold the Policy and relevant applicable anti-bribery and anti-corruption laws.

Article 3: Company personnel must uphold the anti-bribery and anti-corruption laws of the places where they are working, corporate and business laws domestic and abroad, and the Company's Personnel Management Regulations Chapter 3.

Article 4: Prohibition on offering and accepting bribes

1. Company personnel shall not directly or indirectly give, offer, accept or request improper benefit to any counterparty in any form to facilitate business advantage. The counterparty refers to suppliers, customers, and government and public servants including their family members, representatives or associates.
2. 2. Improper benefit shall refer to any things of value, including but not limited to money, gifts, presents, securities, commissions, preferential treatment, and facilitation payments in any form or name .

Article 5: Gifts and entertainment.

1. Company personnel shall only receive gifts in the name of the Company, with an appropriate value and type, customary to the industry, or with counterparty's logo but no allow for other type of presents. If a gift is received of a value in excess of NT\$3,000, the persons shall report the gift to his/her department head on the day it is given, and handed over to Admin. Department for centralized management.
2. Company personnel shall ensure the hospitality accepted not violate any local laws or social customs, and in appropriate type and value.

Hospitality includes but not limited to meals and entertainment.

Company personnel shall not imply or mislead that such hospitality is going to impact the counterparty to obtain or retain business.

3. Company personnel shall ensure the gift or hospitality provide to counterparties not to violate local laws or social customs. Arranging any gift or hospitality must follow the Company's policy and obtain prior approval from authorized management.

Article 6: Education, training, and examination

1. The Company shall conduct training of anti-bribery and anti-corruption policy to new employees, ensuring that new hires understand Business etiquette and are aware of the importance of Anti-bribery and Anti-corruption Policy.
2. The Company shall provide relevant trainings on this policy to her personnel from time to time to ensure that all personnel fully understand and are in compliance with the Policy.
3. The Company's management shall often communicate to Company's personnel and ensure the Company's personnel must comply with the Policy.

Article 7: Reporting violations of this policy

1. Any company personnel or stakeholders, who is aware of any information for a violation of the Policy, or matters revolving bribery or corruption, is welcome/has right to report it in writing or through email to the mailbox or management team. The report can be with the name or anonymous.
2. Reports shall be sent to CEOoffice@fcf.com.tw for raising concerns about bribery or corruption. The email is engaged in reviewing reports and concerns in relation to activities against the Policy and Executive Office shall take necessary action.
3. When receiving a report related to violate the Policy, Executive Office shall first check whether the information is sufficient and confirm whether they will accept the report or not within 3 working days. If the report contains no sufficient or specific information or evidence for further actions, it may be held or returned in accordance with Paragraph 1, Article 8.

4. If a reporting case is filed, Executive Office will organize a team in conjunction with relevant personnel and start investigation. The team shall give a written notice to persons involved within 10 working days and ask concerned party's cooperation to make statement of fact in person. The team may investigate the case based on various statement of fact and the relevant persons involved shall be obligated to cooperate with the team.
5. The team shall complete the investigation and form an investigation report within 45 working days after a case is established. The team may defer it by maximum up to 30 more working days if necessary. The investigation report must be submitted to President.

Article 8: Rights and duties of informants and handling personnel

1. Reports must be in written or send email to appointed account. Reports must contain the time, location, and events in details. Reports without specific facts, time, and place will not be accepted.
2. Persons participate or assist the investigation must keep all related information confidential. Any violations will be punished in accordance with the Company's Regulations.
3. Any person who is threaten, harassed, or has concern of retaliation due to reporting violation of the Policy, assist or engage in the investigation, that person shall immediately report it to the investigation team or Admin. Department. The Company shall take necessary action against the relevant persons in accordance with the Company's Regulations.
4. Any person shall not suffer from retaliation or threaten due to report violations of the Policy, activities of illegal or improper. The Company will not transfer duties, dismiss, or take any unfavorable action against any employee because of reporting misconduct.
5. Managers cannot threaten, transfer, or take any unfavorable action against any reporter, personnel participating or assisting the investigation or impact their right to work.

Article 9: Handling of violation reporting cases

If it is proven that a reported person has violated the laws or the Policy, the Company will immediately demand that the reported person correct his/her behavior and take disciplinary action against that person in accordance with reward and punishment regulations in Chapter 6 of the Company's Personnel Management Regulations. The Company may terminate the person's employment contract if the misconduct is significant. The Company shall take legal action to recover reputation and claim rights if needed.

Article 10: This Policy is approved by President and implement on the day posted. Likewise in the case of revisions.