



# FET Anti-Corruption and Anti-Bribery Policy

This policy has been approved by the Board of Directors.

## Article 1: Preface

This company adheres to the "Code of Conduct," "Ethical Corporate Management Best Practice Principles," and the "Procedures for Ethical Management and Guidelines for Conduct." We adopt a zero-tolerance policy toward corruption and bribery. This policy is established to define clear anti-corruption and anti-bribery standards, serving as a commitment and basis for implementing preventive measures against all forms of corruption and bribery.

## Article 2: Definitions

1. "Stakeholders" in this policy refer to the directors, managers, employees, agents, suppliers, contractors, consultants, and any legal or natural persons with substantial control over the company and its affiliates.
2. "Benefits" refer to any form or name of money, gifts, presents, commissions, positions, services, privileges, rebates, facilitation payments, hospitality, entertainment, or other items of value.
3. "Corruption" refers to the abuse of power in the public or private sector for personal gain.
4. "Bribery" refers to offering or accepting money, gifts, or other benefits during business operations as an inducement to act dishonestly, unlawfully, or against one's duties.

## Article 3: Scope of Application

This policy applies to the company, its directors, managers, employees, appointees, and substantial controllers, as well as the directors, supervisors, managers, employees, appointees, and other entities with substantial control over affiliated organizations.

## Article 4: Anti-Corruption and Anti-Bribery Statement

1. The company does not engage in or accept any activities that violate this policy or relevant anti-corruption and anti-bribery laws.
2. The company and its directors, managers, employees, appointees, and substantial controllers must not directly or indirectly offer or accept unreasonable gifts, hospitality, or other improper benefits to establish business relationships or influence business transactions.
3. During business execution, the company and its related parties must not directly or indirectly offer, promise, request, or accept any form of improper benefits—including kickbacks, commissions, facilitation payments, or other means—to or from clients, agents, contractors, suppliers, public officials, or other stakeholders to establish business

relationships, influence transactions, or expedite or secure administrative actions.

4. Donations and contributions to political parties or individuals participating in political activities must comply with laws and internal procedures and must not be used to gain business advantages.

5. Charitable donations and contributions must comply with relevant laws and internal procedures and must not be disguised forms of bribery.

#### **Article 5: Pre-Relationship Evaluation**

1. To prevent corruption and bribery, the company and stakeholders must evaluate the legality, ethical policies, and past conduct of agents, suppliers, clients, or other business partners before establishing business relationships to ensure fair and transparent operations.

2. The company and stakeholders should avoid transactions with dishonest agents, suppliers, clients, or other business partners to uphold the company's ethical standards.

3. The company has established the "Supplier Code of Conduct," "Supplier CSR Declaration," and "Ethical Management Agreement" to assess corruption and bribery risks and conduct due diligence, implementing appropriate risk response measures based on the evaluation.

#### **Article 6: Record Integrity**

All financial transactions, including reimbursements for gifts and entertainment expenses, must be properly recorded. All related documents, including invoices, expense records, and other business records, must accurately reflect the transactions. Misrepresentation, omission, or falsification of records or reports is strictly prohibited.

#### **Article 7: Training and Evaluation**

1. To prevent corruption and bribery, the company regularly conducts training and awareness programs for employees and stakeholders on anti-corruption laws and standards, ensuring understanding of the company's ethical policies and the consequences of violations.

2. The company integrates ethical management policies into employee performance evaluations and establishes clear and effective assessment systems.

#### **Article 8: Auditing and Supervision**

The internal audit unit shall regularly review compliance with internal control systems and report audit findings to the board of directors. External auditors or professionals may be engaged when necessary.

#### **Article 9: Reporting and Handling Violations and Breaches**

1. If any employee or stakeholder becomes aware of actions or activities that may violate

the "Code of Conduct," "Ethical Corporate Management Best Practice Principles," "Procedures for Ethical Management and Guidelines for Conduct," or this policy, they may report through the company's whistleblowing channels managed by an independent third party.

- Internal reporting email: [whistle\\_blower@fareastone.com.tw](mailto:whistle_blower@fareastone.com.tw)

- External reporting email: [ombudsman@fareastone.com.tw](mailto:ombudsman@fareastone.com.tw)

2. The company commits to protecting whistleblowers from any form of retaliation or threats and will keep all reports confidential.

3. Violators of this policy will face strict disciplinary actions, including possible termination of employment, civil liability, administrative penalties, or criminal prosecution.

#### **Article 10: Approval and Amendments**

This policy shall be announced and implemented upon approval by the board of directors. Amendments shall follow the same procedure.