

Human rights policy

In order to protect employees' human rights and build an environment for adequate safeguard, FENC establishes and conducts relevant human rights policy. FENC not only comply with all local laws where it operates, but also support the International Bill of Human Rights, the International Labor Office Tripartite Declaration of Principles, the OECD Guidelines for Multinational Enterprises, the UN Universal Declaration of Human Rights, and the UN Global Compact to formulate and implement labor policies related to human rights protection. The scope of our policy applies to all business stakeholders including employees, subsidiaries worldwide, business partners, suppliers, contractors of FENC, and the communities in each operation base.

No.	Human Rights Policy	Content & Implementation
1	No Forced Labor - FENC eradicates all forms of forced labor and punishment.	The company does not force or coerce any person to perform labor services unwillingly and prohibit restricting the freedom of movement of any person, including prohibiting the seizure of any personal documents.
2	Bans Child Labor - FENC bans child labor.	FENC prohibits the employment of labor under the age of 16 in all operation bases and supply chains.
3	Working Hours, Wages and Benefits - FENC ensures Working hours, overtime hours, minimum wage, living conditions, and other benefits shall comply with applicable laws and adopt the relatively stricter alternative among local laws or international standards on measures.	<ol style="list-style-type: none"> Working hours shall not beyond the maximum hours. FENC promises to provide the minimum living wage. Overtime pay shall not less than that required by law. FENC follows a transparent salary policy and does not use salary deductions as punishment. FENC protects employees' paid leaves, special care leaves and the mandatory benefits according to laws. FENC ensures to provide the living condition which meet employees' basic needs.
4	Freedom of Association and Collective Bargaining - FENC respects employees' freedom of speech and association, and the right to collective bargaining.	FENC respects and supports the employees' rights to choose, form, join or refuse to join labor union or any other forms of employee organization.
5	Diversity, Equality and Anti-discrimination - FENC eliminates discrimination in hiring and employment. We guarantee equal pay and a working environment of equality, diversity and safe.	FENC treats all employees with respect and values diversity as well as equality. Employment at FENC does not discriminate on the basis of race, nationality, class, language, ideology, religion, political affiliation, place of ancestry, place of birth, gender, sexual orientation, age, marital status, physical appearance, facial features, mental and physical disabilities, horoscope, blood type or past union membership. FENC ensures a workplace that is free of sexual, mental, physical, and verbal harassment, abuse, and threat. We dedicate to building a workplace with respect, safety and equality, and are against all forms of discrimination, bullying, or differential treatment.
6	Maternity Protection - FENC protects and supports female employees.	FENC is committed to protecting the rights of motherhood and building a work system and environment that is friendly to employees of both genders.
7	Privacy Protection - FENC protects employees' personal information and privacy rights.	FENC ensures the safety of personal information
8	Employment Stabilization - FENC protects employees' right to work	FENC protects employees from mandatory redundancy and provides assistance to those who are suffering from the situation.
9	Health and Safety - FENC is committed to prioritize all stakeholders' health and safety.	FENC is not only committed to provide health and safety workplace for its employees (including contractors) and is also committed to operate safely in order to ensure the health and safety of all relevant stakeholders.

Ethical Corporate Management and Anti-Corruption Policy

for Far Eastern New Century Corporation

I. Anti-Corruption Policy for Far Eastern New Century Corporation

Far Eastern New Century Corporation (the “Company”) acknowledges that if an enterprise manages its business through corruptive and unethical means, it will cause damage to an enterprise’s reputation and bring the society and all related parties to suffer as well.

To reduce and prevent such risks arising out of corporate corruption, the Company stipulates the bylaw of “Meeting rules of Board of Directors”, in which contains the rules regarding the conflict of interest of Directors to control such risks. Also, with the thorough implement of the idea of the Company’s mottoes of “Sincerity”, “Diligence”, “Thrift”, “Prudence” and “Innovation”, and the formulation of the Company’s bylaws, including the “Best Practice Principles of Ethical Corporate Management”(including the contents of the policy of ethical corporate management, internal control and management, legal compliance, prohibition of improper business operations, prohibition of infringement of intellectual property rights, external disclosure, education and training, reporting and punishment, etc.), “Code of Ethics”(including the contents of prevention of conflict of interest, prohibition of inappropriate personal benefit, preservation of confidentiality, fair trade, legal compliance, protection of the Company’s assets, education and training and whistle-blowing mechanisms, etc.) , “Procedures for Handling Material Inside Information”, and other bylaws regarding the proper remuneration system, internal control systems and procedures assisted by the internal audit procedure, the Company endeavors to control such risks by the bylaws aforementioned to ensure the regulation and management.

The Company also establishes multiple reporting channels (e.g., the Audit Committee’s mailbox, Legal Compliance’s mailbox and Internal Audit Department’s mailbox) for whistling and reporting any event regarding corporate corruptive activities and other appearances of violation against the related laws. The reporting channels written above all function independently and have solely investigation mechanisms conducting the investigation and inspection of such events. In 2021, the Company undertook the internal auditing procedures to verify that the management of the conflict of interest of the Board of Directors and the functions of the Remuneration Committee are thoroughly accord with the Company’s related bylaws.

II. Introduction to common criminal types of corporate corruption

In general, corporate corruption events are regulated by the provisions of laws of Criminal Code of the Republic of China, the Anti-Corruption Act, the Securities and Exchange Act, and the Trade Secrets Act. The introduction is set forth in the table as follows.

A. Criminal Code of the Republic of China

Article	Criminal Charge	Contents
Article 210	Offenses of Forging Instruments or Seals	A person who forges or alters a private document and causes injury to the public or another.
Article 336 Paragraph 2	Offenses of Misappropriation	A person who has lawful possession of property belonging to another with respect to a thing of which he or she has lawful possession resulting from the occupational fiduciary relationship and intend to take that property for purpose to exercise unlawful control over it for himself/herself or for a third person.
Article 339 Paragraph 1 Paragraph 2	Offenses of Fraud	A person who by fraud causes another to deliver to him property belonging to such other or to a third person for purpose to exercise unlawful control over other's property for himself or for a fourth person. A person who by the means specified in the preceding paragraph takes an illegal benefit for himself or for a third person shall be subject to the same punishment.
Article 342 Paragraph 1	Breach of Trust	A person who manages the affairs of another for purpose to take an illegal benefit for himself or for a third person or to harm the interests of his principal and who acts contrary to his duties and thereby causes loss to the property or other interest of the principal.

B. Anti-Corruption Act

Article	Criminal Charge	Contents
Article 11 Paragraph 1 Paragraph 2	Bribery	Any person who tenders a bribe or other unjust valuables, promises to give anything of value or gives anything of value to a person subject to the Act in return for that person's performing or omitting against his or her official duties. With regard to public servants who engaging in an act belonging to his or her duties, such as making unlawful demands, promising or taking bribes or engaging in other malpractices for unjust gains.

C. Securities and Exchange Act

Article	Criminal Charge	Contents
Article 157-1 Paragraph 1 Paragraph 2	Insider Trading	<p>Insider (including Directors, managerial officers, employees) knowing of any information that will have a material impact on the price of the securities of the Company, after the information is precise, and prior to the public disclosure of such information or within 18 hours after its public disclosure, Insider shall not purchase or sell, in the person's own name or in the name of another any equity-type security of the Company.</p> <p>Upon actually knowing of any information that will have a material impact on the ability of the Company to pay principal or interest, after the information is precise, and prior to the public disclosure of such information or within 18 hours after its public disclosure, the Insider shall not sell, in his or her own name or in the name of another, the non-equity-type corporate bonds of the Company.</p>
Article 171 Paragraph 1 Subparagraph 2	Non-arm's Length Transaction	A director, supervisor, managerial officer or employee of an issuer under the Securities and Exchange Act, who directly or indirectly, causes the company to conduct transactions to its disadvantage and not in the normal course of operation, thus causing substantial damage to the company.
Article 171 Paragraph 1 Subparagraph 3	Special Breach of Trust and the Offence of Misappropriation	A director, supervisor, or managerial officer of an issuer under the Securities and Exchange Act, who with intent to procure a benefit for himself/herself or for a third person, acts contrary to his/her duties or misappropriates company assets, thus causing damage of NT\$5 million or more to the company.

D. Trade Secrets Act

Article	Criminal Charge	Contents
Article 13-1 Paragraph 1	Trade Secret	<p>Any person committing an act falling under any of the following circumstances for the purpose of an illicit gain for himself/herself or for a third person, or inflicting a loss on the holder of a trade secret shall be sentenced to a maximum of 5 years imprisonment or short-term imprisonment, in addition thereto, a fine between NT\$1 million and NT\$10 million may be imposed:</p> <ol style="list-style-type: none"> 1. Acquiring a trade secret by an act of theft, embezzlement, fraud, threat, unauthorized reproduction, or other wrongful means, or using or disclosing a trade secret so acquired. 2. Committing an unauthorized reproduction, usage, or disclosure of a trade secret known or possessed. 3. Failing to delete or destroy a possessed trade secret as the trade secret holder orders or disguising it. 4. Any person knowingly acquires, uses or discloses a trade secret known or possessed by others is under circumstances prescribed in the preceding 3 subparagraphs.

III. Procedures for Handling Material Inside Information of Far Eastern New Century Corporation

Article	Subject	Contents
Article 6 Subparagraph3 Subparagraph4	Prohibition of Disclosure and Collection of Material Inside Information	<p>No Director, managerial officer, or employee with knowledge of material inside information of the Company may divulge the information to others, nor may they purchase or sell the shares, other equity-type securities of the Company or sell the non-equity-type corporate bonds of the Company, prior to the public disclosure of such material inside information or within a certain period after its legally public disclosure. The Company's Directors shall not trade their shares thirty (30) days before the announcement of the annual financial reports and fifteen (15) days before the announcement of the quarterly financial reports.</p> <p>No Director, managerial officer, or employee of the Company may inquire about or collect any non-public material inside information of the Company not related to their individual duties from a person with knowledge of such information, nor may they disclose to others any non-public material inside information of the Company of which they become aware for reasons other than the performance of their duties.</p>
Article 9	Confidentiality Obligations of Outside Organizations and Persons	Any organization or person outside of the Company that is involved in any corporate action of the Company relating to a merger or acquisition, major memorandum of understanding, strategic alliance, other business partnership plans, or the signing of a major contract shall be required to sign a confidentiality agreement, and may not disclose to another party any material inside information of the Company's thus acquired.
Article 11	Spokesperson System	Any disclosure of the Company's material inside information, except as otherwise provided by law or regulation, generally be made by the Company's spokesperson, or by a deputy spokesperson acting in such capacity in a confirmed sequential order. When necessary, the disclosure may be made directly by the Chairman or President of the Company.
Article 14	Reporting of Unusual Events	Any Director, managerial officer, or employee of the Company that becomes aware of any unauthorized disclosure of the Company's material inside information shall report to the Responsible Unit and the Audit Department of the Company as soon as practicable.
Article 15	Disciplinary Measures	Personnel of the Company disclosed material inside information without authorization to any outside party, or otherwise violate these Procedures or any other applicable law or regulation. The Company shall take measures to discover those responsible and take appropriate legal action against any personnel.

Risk Management Policy for Far Eastern New Century Corporation

I. Importance of Risk Management

To strengthen corporate governance, ensure sustainable operations, and protect stakeholders' interests, our company must appropriately assess risks and opportunities in all business activities. We aim to identify, measure, monitor, and control various risks effectively, keeping them within an acceptable range to achieve a balance between risk and reward.

II. Risk Management Structure and Mechanism

Our company's administrative departments, business units, and internal audit department are responsible for managing risks within their respective areas. The main management mechanisms include a risk warning system, a legal compliance system, and risk loss prevention inspections. Monthly meetings are held to evaluate operational management, production and sales, information security, geopolitical issues, and energy-saving and carbon reduction matters. Annual reports on risk management are presented to the Board of Directors and functional committees.

III. Risk Identification Items and Processes

Risk identification involves analyzing the company's operating environment to determine potential events and why they might occur, based on internal and external variables. Each department must identify potential sources of risk within their operations, compile past experiences to predict future risks, categorize identified risks, and regularly report on the results. In case of sudden risk events, immediate reporting and handling are required to prevent significant damage to the company. Potential risks include the following:

- **Financial Risk:** Risks affecting financial goals due to factors like interest rate and exchange rate fluctuations and credit issues.
- **Operational Risk:** Risks arising from geopolitical factors, market competition, business strategies, and policy or regulatory changes.
- **Information Security Risk:** Risks to the confidentiality or integrity of information assets caused by natural, human, or technical threats.
- **Environmental and Energy Risk:** Risks caused by climate change, geographical resources, and related government policies.
- **Corporate Sustainability Risk:** Risks resulting from failing to meet stakeholders' expectations in Environmental, Social, and Governance (ESG) performance.

After reading the three topics above

—Human Rights Policy, Ethical Corporate Management and Anti-Corruption Policy, and Risk Management—

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