1 Purpose

This Policy is established to provide the Company's employees, customers, and suppliers with a formal whistleblowing mechanism through which incidents of bribery, unlawful conduct, or violations of the Company's Code of Conduct may be reported to the Company, thereby facilitating the monitoring, prevention, and deterrence of such misconduct, promoting the principles of sound corporate governance, and fostering a corporate culture founded upon integrity and sustainable development.

This Policy is further established to ensure that the conduct of the Company's directors and managerial officers (including the President, Vice Presidents, Department Directors, Associate Directors, Deputy Managers, the head of the Finance Department, the head of the Internal Audit Department, and any other persons vested with managerial authority and authority to execute documents on behalf of the Company) conforms to the Company's ethical standards, and to enable the Company's stakeholders to better understand those standards. All such persons shall comply with this Policy.

2 Scope: This Policy shall apply to all members of the Company's management and all employees.

3 Responsibilities:

3.1 Board of Directors:

With respect to material bribery cases involving personnel holding the rank of Associate Manager (Deputy Manager) or above, the Board of Directors shall receive and review the report of the Special Investigation Team concerning the investigation findings and disposition of such cases.

3.2 Audit Committee:

3.2.1 Upon receipt of a whistleblower report, the Audit Committee shall appoint, by resolution, appropriate members to serve on a Special Investigation Team.

3.2.2 Review and approve the Special Investigation Report and the corresponding disciplinary actions.

3.3 Chairperson:

3.3.1 Establish and maintain a dedicated anti-bribery reporting mailbox for receiving complaints and reports of suspected violations.

3.3.2 Promote an anti-bribery culture throughout the Company, establish and maintain a sound system of internal controls, and oversee the prevention of bribery.

3.3.3 Receive reports from the Special Investigation Team regarding the investigation and disposition of anti-bribery cases, and review the investigation reports together with the recommended disciplinary actions.

3.4 Administration Department:

3.4.1 Establish and maintain whistleblowing and complaint channels to facilitate the prevention and detection of bribery, and be responsible for the Company's ongoing day-to-day oversight of its anti-bribery program.

3.4.2 Notify the Internal Audit Office to conduct a special audit upon receipt of a bribery allegation.

3.4.3 Assist in investigative activities as directed by the Audit Committee, taking into account the circumstances of each case.

3.5 Internal Audit Office:

3.5.1 Prepare a preliminary audit report concerning the alleged bribery case and submit it to the Audit Committee for determination of the composition of the Special Investigation Team.

3.6 Cross-Departmental Special Investigation Team:

3.6.1 The members of the Special Investigation Team shall be designated by the Audit Committee through the Internal Audit Office.

3.6.2 Be responsible for conducting investigations, preparing investigation reports, and following up on the implementation of corrective actions for identified deficiencies.

3.6.3 Material anti-bribery cases involving personnel at the level of Associate Manager (Deputy Manager) or above shall be reported to the Board of Directors, including the investigation findings and the disposition of the case.

3.7 Department Heads:

Each department head shall be responsible for first-line anti-bribery management within his or her respective department, including supervising and monitoring anti-bribery activities and conducting anti-bribery risk assessments as circumstances warrant.

4 Definitions: For purposes of this Policy, fraudulent conduct means any intentional act by a member of management or an employee involving deception or other improper means to obtain an improper or unlawful benefit, including, without limitation, the following:

4.1 Misappropriation of Company Assets

The unauthorized taking or misappropriation of Company assets, including, without limitation, the misappropriation of Company funds, theft, forgery of supporting documentation, misappropriation of the Company's tangible or intellectual property, or the unauthorized disclosure or provision of confidential information to external parties.

4.2 Corruption and Fraud

4.2.1 Obtaining benefits to which a person is not entitled, including accepting commissions, kickbacks, gifts, or other improper benefits from customers, suppliers, or other persons having business relationships with the Company; misappropriating Company funds; submitting fraudulent expense reimbursement claims; fraudulently using the Company's name to deceive third parties; falsely representing oneself as acting on behalf of the Company; or engaging in any other unlawful conduct.

4.2.2 In the course of conducting business, the Company's directors, managerial officers, and employees shall not directly or indirectly offer, promise, request, or accept any improper benefit, or engage in any other dishonest conduct that violates the principles of integrity, applicable laws, or fiduciary obligations for the purpose of obtaining or retaining business opportunities or other benefits (hereinafter referred to as "Dishonest Conduct").

The persons referred to in the preceding paragraph include public officials, candidates for public office, political parties and party officials, as well as any public or private enterprise or institution, together with its directors (or governing board members), supervisors, managerial officers, employees, persons exercising de facto control, and any other interested parties.

4.3 Fraudulent Financial Reporting

The intentional misstatement of financial statements for the purpose of misleading users thereof, including the falsification or alteration of accounting records or related documentation; the intentional making of false statements or omission of transactions, events, or other material information; the intentional misapplication of accounting principles relating to measurement, valuation, classification, presentation, or disclosure; improper revenue recognition; the overstatement of assets or understatement of liabilities for the purpose of earnings manipulation; or the intentional mismeasurement of unrealized gains resulting in a material overstatement of financial results.

4.4 Any unlawful act that adversely affects the reputation of the Company or results in loss or damage to the Company.

4.5 Prevention of Conflicts of Interest:

4.5.1 A conflict of interest exists whenever an individual's personal interests conflict, or have the potential to conflict, with the interests of the Company as a whole. Such circumstances include, without limitation, situations in which a director or managerial officer is unable to discharge his or her duties objectively and effectively, or where, by virtue of his or her position within the Company, the director or managerial officer, his or her spouse, parents, children, or relatives within the second degree of kinship obtain improper benefits. The Company shall pay particular attention to transactions involving loans to affiliated enterprises of the foregoing persons, guarantees provided on their behalf, material asset transactions, procurement and sales transactions, and dealings with suppliers, customers, investors, creditors, competitors, principal banking institutions, and independent auditors.

4.5.2 For purposes of this Policy, the term "benefit" means anything of value, including, without limitation, money, gifts, commissions, positions, services, preferential treatment, rebates, or any benefit provided in any form or under any designation. However, benefits arising solely from customary social courtesies that are occasional in nature and are not reasonably likely to affect specific rights or obligations shall not be deemed prohibited benefits.

4.6 Avoidance of Improper Personal Gain:

The Company shall ensure that no director or managerial officer engages in any of the following:

4.6.1 Taking advantage of opportunities for personal gain through the use of the Company's property, information, or position.

4.6.2 Using the Company's property, information, or position to obtain personal benefits.

4.6.3 Competing with the Company. Whenever the Company has a legitimate business opportunity, directors and managerial officers shall have a duty to maximize the lawful benefits available to the Company.

4.7 Duty of Confidentiality:

Directors and managerial officers shall maintain the confidentiality of information relating to the Company and its procurement and sales customers, except where disclosure is duly authorized or required by applicable law. Confidential information includes all non-public information that could be used by competitors or that, if disclosed, could reasonably be expected to cause harm to the Company or its customers.

4.8 Fair Dealing:

Directors and managerial officers shall deal fairly with the Company's suppliers, customers, competitors, and employees, and shall not obtain any improper benefit through manipulation, concealment, misuse of information acquired by virtue of their positions, misrepresentation of material facts, or any other unfair business practice.

4.9 Protection and Proper Use of Company Assets:

Each director and managerial officer shall be responsible for protecting the Company's assets and ensuring that such assets are used efficiently, lawfully, and solely for legitimate business purposes. Theft, negligence, or waste of Company assets may directly impair the Company's profitability.

4.10 Compliance with Laws and Regulations:

The Company shall strengthen and promote compliance with the Securities and Exchange Act and all other applicable laws and regulations.

4.11 Reporting of Illegal or Unethical Conduct:

The Company shall actively promote ethical awareness throughout the organization and encourage employees who suspect or become aware of any violation of applicable laws, regulations, or the Code of Ethical Conduct to report such matters to the Audit Committee, managerial officers, the head of the Internal Audit Office, or other appropriate personnel. To encourage the reporting of unlawful conduct, the Company shall establish and maintain appropriate procedures and mechanisms to ensure that employees understand that the Company will make every reasonable effort to protect whistleblowers from retaliation and to safeguard their personal safety.

4.12 Disciplinary Measures:

Where a director or managerial officer violates the Code of Ethical Conduct, the Company may impose disciplinary measures commensurate with the severity of the violation, including a warning, demerit, demotion, salary reduction, or other appropriate disciplinary action. In cases involving material violations, the matter shall be submitted to the Board of Directors for resolution. The Company shall promptly disclose, through the Market Observation Post System, the date of the violation, the nature of the misconduct, and the disciplinary actions taken with respect to any person found to have violated the Code of Ethical Conduct. The Company should also establish an appropriate grievance procedure to provide any person subject to disciplinary action for violating the Code of Ethical Conduct with an opportunity to seek appropriate relief.

5 Operating Procedures:

5.1 Each department head shall be responsible for first-line anti-bribery management within his or her respective department, including supervising and monitoring anti-bribery activities and conducting anti-bribery risk assessments as circumstances warrant.

5.2 Any employee, customer, or supplier who becomes aware of bribery or conduct in violation of the Company's Code of Conduct committed by the Company's governing bodies, management, or employees may submit a whistleblower report under his or her real name at any time.

5.3 Reporting Channels:

5.3.1 Whistleblowing E-mail: impeach@fht.com.tw

5.3.2 Head of the Internal Audit Office: 03-3767800 #162

Head of the Administration Department: 03-3767800 #201

5.3.3 Mailing Address: No. 3, Lane 43, Xingbang Road, Taoyuan District, Taoyuan City

Recipients: Head of the Internal Audit Office / Head of the Administration Department

5.4 To facilitate the acceptance and investigation of a reported case, the whistleblower should provide, to the fullest extent practicable, a detailed description of the alleged bribery or violation of the Code of Conduct, including the relevant facts, specific circumstances, available evidence or leads, the time of occurrence, the identity of the reported person, the identity of the whistleblower, and any supporting documentation.

5.5 Every whistleblower report shall be submitted honestly and in good faith, and shall not be made for personal gain. Any person who knowingly fabricates facts, maliciously makes false accusations, or otherwise uses the whistleblowing process to create disputes or obstruct anti-bribery prevention or investigative activities shall, upon verification, be subject to legal action in accordance with applicable laws.

5.6 All reported cases shall be referred to the Head of the Internal Audit Office for handling in accordance with the special audit procedures prescribed under the Internal Audit System. Following a preliminary review of such factors as the organizational level of the persons involved, the number of individuals involved, the monetary amount involved, and the departments concerned, the Head of the Internal Audit Office shall assess the severity of the matter and develop the objectives, strategy, scope, action plan, and staffing and time requirements for the anti-bribery audit.

5.7 The Head of the Internal Audit Office shall submit the preliminary audit report prepared pursuant to Section 5.6 to the Audit Committee, which shall determine the appropriate composition of the Investigation Team. Where the circumstances so require, the Audit Committee may engage external professionals to conduct or assist in the investigation.

5.8 No person who is the subject of an investigation or who has an interest in the matter under investigation shall serve as a member of the Investigation Team.

5.9 The Investigation Team shall verify the completeness of the materials collected for the anti-bribery audit and the propriety of the investigative procedures, and shall compile its findings into an Anti-Bribery Audit Investigation Report.

5.10 The unit responsible for receiving whistleblower reports and the unit responsible for conducting investigations shall maintain the strict confidentiality of the whistleblower's identity, department, address, and all other identifying information in order to protect the whistleblower.

5.11 Upon assignment of a case, the Investigation Team shall promptly conduct and complete the investigation, prepare a written investigation report, and submit the investigation report, recommendations for corrective actions, and proposed disciplinary actions to the Audit Committee for review and approval. The disciplinary actions shall be publicly announced in accordance with applicable requirements.

5.12 All investigation reports and recommendations for corrective actions shall be maintained and archived by the Internal Audit Office. Anti-bribery audit reports shall be retained for not less than five years.

6 Concluding Provisions

6.1 The Company shall comply with the Company Act, the Securities and Exchange Act, the Business Entity Accounting Act, the Political Donations Act, the Anti-Corruption Act, the Government Procurement Act, the Act on Recusal of Public Servants Due to Conflicts of Interest, all applicable regulations governing listed and over-the-counter companies, and all other laws and regulations applicable to commercial activities, as the fundamental basis for implementing ethical corporate management.

6.2 The Company shall conduct its business in accordance with the principles of integrity, transparency, and accountability, establish integrity-based policies, and maintain sound corporate governance and risk management systems to foster an environment conducive to sustainable development.

6.3 The Company's anti-corruption program shall, at a minimum, incorporate preventive measures addressing the following matters:

6.3.1 The offering and acceptance of bribes.

6.3.2 The making of illegal political donations.

6.3.3 Improper charitable donations or sponsorships.

6.3.4 The offering or acceptance of unreasonable gifts, hospitality, or other improper benefits.

6.4 The Company shall expressly set forth its policy on ethical corporate management in its internal rules or other governing documents. The Board of Directors and management shall commit to actively implementing such policy and ensuring its effective execution throughout the Company's internal management and business operations.

6.5 The Company shall conduct all business activities in a fair, honest, and transparent manner.

6.5.1 Before establishing any business relationship, the Company shall exercise appropriate due diligence with respect to the legitimacy of its agents, suppliers, customers, and other business counterparties, including whether any such party has engaged in dishonest conduct, and should avoid entering into transactions with parties known to have engaged in such conduct.

6.5.2 Any contract entered into by the Company should include provisions requiring compliance with the Company's ethical corporate management policy and providing that the Company may terminate or rescind the contract immediately if the counterparty engages in dishonest conduct.

6.6 Neither the Company nor any of its directors, managerial officers, or employees shall, in the course of performing their duties, directly or indirectly offer, promise, request, or accept any form of improper benefit to or from any customer, agent, contractor, supplier, public official, or other interested party. The foregoing restriction shall not apply where such conduct is permitted under the applicable laws and regulations of the jurisdiction in which the business activities are conducted.

6.7 The Company and its directors, managerial officers, and employees shall ensure that any direct or indirect contribution to a political party or to any organization or individual participating in political activities complies with the Political Donations Act and the Company's internal operating procedures, and shall not use such contributions to obtain any commercial benefit or competitive advantage.

6.8 The Company and its directors, managerial officers, and employees shall ensure that all charitable donations and sponsorships comply with applicable laws and regulations and the Company's internal operating procedures, and shall not use such donations or sponsorships as a means of disguised bribery.

6.9 Neither the Company nor any of its directors, managerial officers, or employees shall directly or indirectly offer or accept any unreasonable gift, hospitality, or other improper benefit for the purpose of establishing business relationships or improperly influencing business decisions or transactions.

6.10 The Board of Directors shall discharge its fiduciary duty of care as a prudent administrator by supervising the Company's efforts to prevent dishonest conduct, periodically reviewing the effectiveness of the implementation of the Company's integrity management measures, and continually improving such measures to ensure the effective implementation of the Company's ethical corporate management policy.

6.11 Where any director, managerial officer, or other interested person attending or participating in a meeting of the Board of Directors has a personal interest in any matter submitted for consideration by the Board, or where such matter involves the interests of any juridical person represented by such individual, the individual shall disclose the material aspects of such interest at the relevant Board meeting. If such interest is likely to prejudice the interests of the Company, the individual shall refrain from participating in the discussion or voting on the matter, shall recuse himself or herself from both the discussion and the vote, and shall not act as proxy for any other director in exercising voting rights with respect to such matter. Directors shall likewise exercise independent judgment and self-discipline and shall refrain from providing improper support to one another.

6.12 Neither the Company's directors, managerial officers, nor employees shall use their positions or influence within the Company to secure any improper benefit for themselves, their spouses, parents, children, or any other person.

6.13 The Company shall establish and maintain effective accounting systems and internal control systems for business activities presenting a higher risk of dishonest conduct. The Company shall neither maintain off-the-book accounts nor establish secret accounts, and shall periodically review such systems to ensure that both their design and implementation remain effective on an ongoing basis.

6.14 The Company should establish operating procedures and codes of conduct specifically setting forth the standards of conduct and matters requiring attention by directors, managerial officers, and employees in the performance of their duties.

6.15 The Company should provide directors, managerial officers, and employees with periodic or ad hoc education, training, and awareness programs to ensure that they fully understand the Company's commitment to ethical corporate management, its policies, prevention programs, and the consequences of engaging in dishonest conduct.

6.16 The Company should incorporate its ethical corporate management policy into its employee performance evaluation and human resources systems, and implement such policy in conjunction with an appropriate reward and disciplinary framework.

6.17 Where any director, managerial officer, or employee violates the Company's ethical corporate management requirements, the Company may impose disciplinary measures commensurate with the seriousness of the violation, including a warning, demerit, demotion, salary reduction, or other appropriate disciplinary action. In cases involving material violations, the matter shall be submitted to the Board of Directors for resolution. The Company shall promptly disclose, through its internal website, information concerning the violation, including the date of the violation, the nature of the misconduct, and the disciplinary action taken. The Company should also establish an appropriate grievance procedure to provide any person subject to disciplinary action with an opportunity to seek appropriate relief.

6.18 The Company shall continuously monitor developments in domestic and international standards and regulations relating to ethical corporate management, and shall encourage directors, managerial officers, and employees to provide recommendations for the purpose of reviewing and improving the Company's ethical corporate management policies and implementation measures, thereby enhancing the effectiveness of the Company's integrity management program.

6.19 This Policy shall become effective upon approval by the Board of Directors. Any amendment hereto shall likewise become effective upon approval by the Board of Directors.

6.20 Where the Company has appointed independent directors, this Code shall, when submitted to the Board of Directors for consideration pursuant to the preceding paragraph, be deliberated with full consideration given to the opinions of each independent director. Any objection or reservation expressed by an independent director shall be recorded in the minutes of the Board meeting. If an independent director is unable to attend the Board meeting in person to express such objection or reservation, he or she shall, unless prevented by a legitimate reason, submit a written opinion in advance, and such written opinion shall be recorded in the minutes of the Board meeting.

7 Record Retention: All records shall be retained in accordance with the Record Control Procedure (Document No. FHt-Q-P-09) and the applicable Record List.

8 Reference Documents:

8.1 Template for Codes of Ethical Conduct for TWSE/TPEx Listed Companies issued by the Securities and Futures Bureau of the Financial Supervisory Commission, Executive Yuan.

8.2 Internal Audit System (Document No. FHt-A-00).

9 Forms / Attachments:

9.1 Employee Code of Conduct Acknowledgment and Undertaking (Form No. FHt-MY-01)

9.2 Anti-Bribery Audit Investigation Report (Form No. FHt-MY-02)