

Uni-President Enterprises Corporation

Anti-Corruption and Anti-Bribery Policy

The Company adheres to the “Ethical Corporate Management Best Practice Principles” and the “Procedures for Ethical Management and Guidelines for Conduct,” maintaining a zero-tolerance stance towards corruption. The Policy is formulated to establish explicit anti-corruption and anti-bribery standards, which serve as guidance for stakeholders, aiding them in preventing instances of corruption and bribery.

All directors and employees of the Company, as well as any third party (“counterparty in business dealings”) who acts for or on behalf of the Company for the purpose of business transactions, must be aware of and adhere to the Company’s anti-corruption and anti-bribery standards.

I. Policy Description

- (I) The Company does not engage in, nor does it condone any activity which does not comply with the Policy or with applicable anti-corruption laws.
- (II) During business operations, the Company, along with its directors, managers, employees, mandataries, and significant controllers, is prohibited from directly or indirectly offering, promising, requesting, or accepting improper benefits in any form from or to clients, agents, contractors, suppliers, public servants, or other stakeholders.
- (III) The Company does not provide political contributions.
- (IV) In the realm of donations and sponsorship, the Company, together with its directors, managers, employees, mandataries, and significant controllers, is required to adhere to relevant laws, regulations, and internal operational procedures. All processes must be transparent, ensuring there is no surreptitious engagement in bribery.
- (V) The Company and its directors, managers, employees, mandataries, and significant controllers shall not directly or indirectly offer or accept any unreasonable presents, hospitality, or other improper benefits to establish business relationships or influence commercial transactions.

II. Definition

- (I) “Stakeholders” referred to in the Policy refer to the Company’s directors, managers, employees, agents, suppliers, contractors, or consultants, and legal or natural persons having substantial control of the Company.
- (II) “Benefits” referred to in the Policy include any money, gratuity, gift, commission, position, service, preferential treatment, rebate, facilitating payment, entertainment, dining, or any other items of value in any form or name.

III. Record

All financial activities of the Company, including the reimbursement and accounting posting and entries of gratuity and expense accounts, shall be presented in a sufficiently detailed and credible manner, and properly recorded in the Company's account books available for inspections, without misleading facts, omitting information, or falsifying records in any way.

IV. Training and Evaluation

To emphasize the significance of compliance with the anti-corruption policy, the Company routinely organizes education and training sessions regarding the principles and standards of compliance. These sessions aim to ensure a thorough understanding of ethical corporate management, the anti-corruption policy, as well as the potential consequences and risks associated with Policy violations.

V. Audit and Supervision

To enhance the management of anti-corruption efforts, internal control systems, including the accounting system, undergo assessment and review within each department prior to audits. These audits are conducted regularly and encompass the examination of books and records to ensure the ongoing completeness and accuracy of all business activity records. Furthermore, they verify compliance with applicable laws and the Company's internal standards for documentation, which include the principles and requirements outlined in the Policy.

As a component of the Company's supervisory procedures, the aforementioned inspection will be conducted in accordance with established principles for the implementation of operational tasks. This includes verifying the legality and economic feasibility of tasks involving the Company's assets. Additionally, the initial accounting document inspection fees will be assessed to ensure their appropriateness and compliance with the requirements of the Policy.

VI. Notification and Handling of Violations

The Company and stakeholders who become aware of any behavior or activity that might potentially breach the Policy or relevant regulations should promptly report the incident to the Company via the email address 6487@mail.pec.com.tw. It is important to furnish adequate information to facilitate a proper follow-up process.

The Company assures that individuals who, in good faith, report any violations of the Policy or relevant regulations to the Company and stakeholders will not face any form of retaliation or threat. Furthermore, the details of the whistleblowing will be treated as confidential.

Severe punishments, including appropriate disciplinary actions, will be imposed on individuals who violate the Policy. In extreme cases, punishments may include labor contract termination, and violators may face civil liability for damages, administrative penalties, or even criminal prosecution.

- VII. The Policy is implemented after being approved by the chairman, and the same applies to revisions.
- VIII. The policy was approved on August 14, 2023.