

KGI Financial Holding Co., Ltd. and its Subsidiaries Anti-Money Laundering, Anti-Corruption and Anti-Bribery, and Antitrust and Anti-Competitive Practice Statements

I. Applicable party

This statement applies to the Company and its subsidiaries (hereinafter referred to as the Group) and their directors (supervisors), managers, employees, appointees and substantive controllers (hereinafter referred to as the Group's personnel).

II. Statement Content

The Group places great importance on integrity and is committed to implementing the "Ethical Corporate Management Best Practice Principles" in compliance with the highest standards. The Group hereby provides the "Anti-Money laundering, Anti-Corruption and Anti-Bribery, and Antitrust and Anti-Competitive Practice Statements" as follows:

● Anti-Money Laundering Statement

The Group adopts the zero-tolerance policy and strictly prohibits any intentional, malicious or knowingly condoned money laundering or terrorism financing activities by the Group's personnel, and undertakes to comply with the relevant norms in respect of money laundering prevention in all business activities.

In order to establish a comprehensive anti-money laundering and counter-terrorism financing plan, the Group has formulated the "Anti-Money Laundering and Counter-Terrorism Financing Policy", and the Group's personnel should strictly abide by the provisions of the policy.

● Anti-Corruption and Anti-Bribery Statement

The Group adopts a zero-tolerance attitude towards corruption and bribery and undertakes not to engage in or accept any activity that fails to comply with relevant anti-corruption and anti-bribery laws. The Group's personnel should comply with the following statement:

- **Prohibition of bribery and accepting bribes: When conducting business, the Group's personnel shall not offer, promise, request or accept, directly or indirectly, any form of undue advantage to/from customers, agents, contractors, suppliers, public officials or other interested parties.**

- **Prohibition of illegal political contributions:** Direct or indirect contributions by the Group's personnel to political parties or organizations or individuals involved in political activities shall be in compliance with the Political Donations Act and relevant internal operation procedures of the Group and shall not be used to obtain business interests or trading advantages.
- **Prohibition of improper charitable donations or sponsorships:** The Group's personnel shall comply with applicable laws and internal operation procedures for charitable donations or sponsorships, and shall not offer bribes in disguised form.
- **Prohibition of unreasonable gifts:** The Group's personnel shall not, directly or indirectly, offer or accept any unreasonable gift, hospitality or other improper advantage for the purpose of establishing a business relationship or influencing a business transaction.
- **Prohibition of conflict of interest:** The Group's personnel who have an interest in the motions listed in the Board of Directors' Meeting shall disclose the conflict at the current meeting and refrain from discussion or vote on the matter. They shall be recused during discussion or vote on the matter and shall not exercise the right to vote on behalf of any other directors of the Board. Directors should also be self-disciplined and must support each other appropriately.
- **Prohibition of fraudulent conduct:** The Group's personnel shall not use fraudulent techniques or convey false information to lure people to make mistakes and dispose of property for the unlawful interests of themselves or a third party.

● **Antitrust and Anti-Competitive Practice Statement**

The Group undertakes to comply with relevant norms such as antitrust and Anti-competitive practice laws and regulations (Fair Trade Act of R.O.C.). The Group prohibits its personnel from acting in violation of the relevant laws and regulations in pursuit of the interests of the Group, and no supervisor has the authority to order or permit the Group's personnel or agents, contractors or suppliers of the Group to act in violation of the laws and regulations.

Antitrust and Anti-competitive practice laws are very complicated, and the regulations vary from country to country. Currently, there is no universally recognized code. Violation of antitrust and Anti-competitive practice regulations in a particular country is irrelevant to whether the company is located in that particular country. However, the laws of the above-mentioned countries have the following

common principles: to avoid the weakening of the market competition order by monopoly and unfair competition.

Violations of antitrust and Anti-competitive practices have serious consequences for the Group itself as well as for its employees, agents, contractors, suppliers, senior executives or directors (supervisors) who violate laws and regulations. Violations of the antitrust and Anti-competitive practice laws of the United States will result in fines for the Group and sentences for the perpetrators. Violations of the EU competition laws or the Fair Trade Act of the Republic of China may result in substantial fines and penalties and the same applies to those who violate the aforementioned laws and regulations of other countries.

The Group's antitrust and Anti-competitive practice statement is not only to comply with the laws, but also to avoid any activities that may be illegal or appear to be illegal, so as to avoid investigations or complaints against antitrust and Anti-competitive practice.

III. Training and Dissemination

In order to emphasize the importance of compliance with this statement, the Group shall, in accordance with the principles and standards to be followed, conduct training and provide guidance to the Group's personnel and relevant stakeholders in a timely manner so that they are fully aware of corporate integrity and Anti-Money Laundering, Anti-Corruption and Anti-Bribery and Antitrust and Anti-Competitive Practice Statements, as well as the consequences and risks that may arise from the breach of the Statements.

IV. Reporting violations and protecting whistleblowers

If you are aware of any conduct or activity that may violate this Statement or the relevant laws and regulations, you should immediately report the situation to the Legal Department or Compliance Department, or report it via the whistleblowing channel.

The Group undertakes that any employee who provides relevant information and reports in good faith will not be subject to any form of retaliation or threat and that the content of the report will be kept confidential.

Violation of the Statement will be processed and punished in accordance with the Code of Ethical Conduct, the Employee Code of Conduct, and other relevant regulations.