

Code of Conduct for Business Partners

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1. General Information

1.1. About the Business Partner Code of Conduct

Yunlin UKCo Ltd., including all subsidiaries, (herein together “**Yunlin**”) controls either based on a majority shareholding or by way of other corporate / contractual means, and drives global decarbonization by operating the offshore wind farm Yunlin in Taiwan. We believe offshore wind is a cornerstone of the clean energy transition and an enabler to achieve net-zero targets, ensure energy security, and a sustainable energy supply for future generations.

Third parties we engage with, including contractors, suppliers, consultants, agents, customers and sponsored organizations (collectively “**Business Partners**”), are essential to our ability to do business. Since Business Partners violating laws and regulations can have detrimental effect to Yunlin, **we expect them to share our commitments to safety, ethics, and compliance**. To this end, this code of conduct (“**Business Partner Code of Conduct**”) provides Business Partners with **core principles to ensure compliant and ethical business conduct**.

1.2. Responsibilities

Business Partners must **comply**, and must also **ensure** their (temporary) employees, executive and non-executive (managing) directors, and (paid and unpaid) interns (collectively “**Business Partner Personnel**”) to comply, with **all applicable laws, rules, regulations as well as the principles set out in the Business Partner Code of Conduct**. Business Partners shall use reasonable efforts to ensure that the principles set out in this Code of Conduct are also met within their own supply chain.

Yunlin may actively **monitor Business Partners’ performance against the Business Partner Code of Conduct** to promote sound business practices across Yunlin’s third-party base. Monitoring Business Partners’ performance against the Business Partner Code of Conduct may include document requests related to the traceability of materials as well as certifications verifying internal processes and procedures. Business Partners agree to respond to any request in a timely manner. To assist with any applicable audits or requests, Business Partners must keep and maintain records related to their compliance with applicable law and this Code of Conduct.

Yunlin may take compliance with the Business Partner Code of Conduct **into account when making decisions on any business relationships**. Any violations of the Business Partner Code of Conduct may jeopardize the Business Partners’ business relationship with Yunlin, up to and including termination.

1.3. Communication

This Business Partner Code of Conduct is published on the homepage of Yunlin, www.owf-yunlin.tw.

2. Environmental and Social

2.1 Respect and Non-Discrimination

Yunlin expects its Business Partners to provide a **workplace** that is **free from any form of discrimination** and promotes equal opportunities and treatment of employees, irrespective of personal characteristics such as age, gender, sexual identity and orientation, origin, nationality, ethnicity, religion, political, or philosophical opinions, disabilities, or physical appearance. Business Partners must fight bullying, sexual intimidation and all other forms of harassment or violence.

2.2 Human Rights and Labor Practices

Yunlin **respects the dignity of every human being** and is committed to protecting human rights. Business Partners must respect and promote internationally recognized human and labor rights as set out in the International Bill of Human Rights (see here for a guide: <https://www.ohchr.org/en/what-are-human-rights/international-bill-human-rights>) and the International Labor Organization's (ILO) declaration on Fundamental Principles and Rights at Work (see here for a guide: <https://www.ilo.org/ilo-declaration-fundamental-principles-and-rights-work>). In particular:

- Business Partners shall **not tolerate child labor or any other form of exploitation of children**. In general, workers under the age of 18 may not be exposed to any activity which, by its nature or the circumstances in which it is carried out, is harmful to their health, safety or interferes with their schooling needs.
- Business Partners shall also **reject any form of forced or compulsory labor** such as slave labor, involuntary prison labor or any other form of forced labor, and any form of human trafficking.

2.3 Freedom of Association

Business Partner must **respect the right to free access to trade unions**. Business Partner Personnel may not be discriminated against because of their membership in a trade union.

2.4 Health and Safety

Health and safety are of the **highest importance to Yunlin**. Business Partners shall take all necessary measures to provide safe and healthy working conditions. They must ensure that the working environment complies with all applicable health and safety laws and regulations and minimize worker exposure to potential hazards and anticipated dangers in the workplace.

Business Partners shall provide appropriate training on risks, including emergency preparedness, to the Business Partner Personnel and have a suitable workplace safety management implemented. The Business Partner Personnel has access to, and uses, the adequate protective equipment.

2.5 Environmental Protection

Business Partners shall be aware of their environmental impact. Therefore, we expect our Business Partner to **protect water, soil, air and biodiversity**. Business Partners shall aim to achieve this through the careful and sustainable use of natural resources.

Yunlin is committed to the implementation of the European Unions' Corporate Sustainability Reporting Directive ("CSRD"), which ensures transparency and helps investors, civil society organizations as well as other stakeholders to evaluate our sustainability performance. Business Partners are expected to cooperate with Yunlin when relevant value chain information is required to be disclosed in line with CSRD, including its relevant regulations, reporting standards and implementation guidance.

3. Business Integrity

3.1 Avoiding Conflicts of Interest

Conflicts of interest are situations in which Business Partners and/or the Business Partner Personnel have a private/personal interest with Yunlin, its personnel, or any other third parties, directly or indirectly, which (potentially) influences or appears to influence the objective exercise of the duties as Yunlin's Business Partners. Business Partners **must disclose all actual or potential conflicts of interest** as part of the engagement process. Business Partners must also update their disclosures on an ongoing basis.

3.2 Speak Up Mechanisms

Business Partners shall provide **safe and confidential speak up mechanisms** and grant Business Partner Personnel easy access. Business Partner shall protect and do not retaliate against those who speak up in good faith. Their names and any circumstances that allow conclusions to be drawn about the respective person are kept confidential.

If a Business Partner Personnel becomes aware of a scenario at Yunlin which, if it occurred at the Business Partner, would constitute a breach of the Business Partner Code of Conduct, the Business Partner Personnel is encouraged to report such scenario to Yunlin's Compliance Officer by compliance@owf-yunlin.tw, by the online Reporting Tool on <https://skyborn.integrityline.com/> or by Reporting Hotline (APAC: +886-2-7703-7825 or Europe: +49-32-229990009).

3.3 Confidentiality and Data Privacy

Business Partners will ensure to **keep sensitive operating information and trade secrets confidential**. Confidential information may not be disclosed to unauthorized persons and may only be used for its intended purpose.

The Business Partner Personnel shall **process personal data confidentially and responsibly**, respect

everyone's privacy and ensure that personal data is effectively protected and used only for legitimate purposes in compliance with applicable laws and regulations. The necessary diligence to protect data shall be applied.

4. Fair Business Dealing

4.1 Corruption, Bribery and Facilitation Payments

Business Partners shall **not engage in any activities linked to corruption, bribery, and facilitation payments**. In particular, any gift and invitation must be within the scope of customary practice in the relevant country and comply with applicable laws and regulations. In case related to the relationship with Yunlin, the Business Partner must immediately notify Yunlin of any request that such Business Partner receives to take any action that might constitute, or be construed as, a violation of anti-corruption laws.

4.2 Anti-Money Laundering

Business Partners are committed to **preventing their operations from being used for money laundering and terrorist financing**. Money laundering is the process by which parties conceal the existence, nature, ownership, or source of funds that derive from unlawful activities or that have been obtained through corrupt means.

4.3 Competition, Antitrust Rules, and Trade Sanctions

Business Partners are committed to a **fair and open competition in the markets**. They will not participate in illegal or unethical competitive practices and respects all applicable trade sanctions in place.
