

內部控制制度 Internal Control System	文件編號：BA00036 Document No.
道德行為準則 Codes of Ethical Conduct	制訂部門：管理部 Enacted by 制訂日期：2022年03月24日 Enacted On 修訂日期： 年 月 日 Date of latest amendment 版次：1.0 Version

第一條：

訂定目的及依據

為導引本公司董事及經理人（包括總經理及相當等級者、副總經理及相當等級者、協理及相當等級者、財務部門主管、會計部門主管、以及其他有為公司管理事務及簽名權利之人）之行為符合道德標準，並使本公司之利害關係人更加瞭解公司道德標準，爰依「上市上櫃公司訂定道德行為準則參考範例」及相關規定，訂定本準則，以茲遵循。

Article 1 Purpose of and basis for adoption

To guild directors and managerial officers of the Company (including general managers or their equivalents, assistant general managers or their equivalents, deputy assistant general managers or their equivalents, chief financial and chief accounting officers, and other persons authorized to manage affairs and sign documents on behalf of the Company) to act in line with codes of ethical conduct, and to help interested parties better understand the ethical standards of the Company, these codes of ethical conduct are developed for them to comply with according to “Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/GTSM Listed Companies” and relevant requirements.

第二條：

涵括之內容

本公司考量其個別狀況與需要所訂定之道德行為準則，包括下列八項內容：

(一) 防止利益衝突：

個人利益介入或可能介入本公司整體利益時即產生利害衝突，例如，當本公司董事或經理人無法以客觀及有效率的方式處理公務時，或是基於其在本公司擔任之職位而使得其自身、配偶或二親等以內之親屬獲致不當利益。本公司應特別注意與前述人員所屬之關係企業資金貸與或為其提供保證、重大資產交易、進（銷）貨往來之情事。本公司應該制定防止利益衝突之政策，並提供適當管道供董事或經理人主動說明其與本公司有無潛在之利益衝突。

(二) 避免圖私利之機會：

本公司應避免董事或經理人為下列事項：

- (1) 透過使用本公司財產、資訊或藉由職務之便而有圖私利之機會。
- (2) 透過使用本公司財產、資訊或藉由職務之便以獲取私利。
- (3) 與本公司競爭。

當本公司有獲利機會時，董事或經理人有責任增加公司所能獲取之正當合法利益。

(三) 保密責任：

本公司董事或經理人對於公司本身或其進（銷）貨客戶之資訊，除經授權或法律規定公開外，應負有保密義務。應保密的資訊包括所有可能被競爭對手利用或洩漏之後對本公司或客戶有損害之未公開資訊。

(四) 公平交易：

本公司董事或經理人應公平對待本公司進（銷）貨客戶、競爭對手及員工，不得透過操縱、隱匿、濫用其基於職務所獲悉之資訊、對重要事項做不實陳述或

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其他不公平之交易方式而獲取不當利益。

(五) 保護並適當使用本公司資產：

本公司董事或經理人均有責任保護公司資產，並確保其能有效合法地使用於公務上，若被偷竊、疏忽或浪費均會直接影響到本公司之獲利能力。

(六) 遵循法令規章：

本公司應加強證券交易法及其他法令規章之遵循。

(七) 鼓勵呈報任何非法或違反道德行為準則之行為：

本公司內部應加強宣導道德觀念，並鼓勵員工於懷疑或發現有違反法令規章或道德行為準則之行為時，向獨立董事、經理人、內部稽核主管或其他適當人員呈報。為了鼓勵員工呈報違法情事，本公司於同仁工作守則合約書中訂定意見溝通管道及申訴制度，允許匿名檢舉，並讓員工知悉本公司將盡全力保護檢舉人的安全，使其免於遭受報復。

(八) 懲戒措施：

本公司董事或經理人有違反道德行為準則之情形時，本公司應依據其於道德行為準則訂定之懲戒措施處理之，且即時於公開資訊觀測站揭露違反道德行為準則人員之違反日期、違反事由、違反準則及處理情形等資訊。本公司並應制定相關申訴制度，提供違反道德行為準則者救濟之途徑。

Article 2 Content of the code

Taking its individual circumstances and needs into consideration, code of ethical conduct of the Company addressed following eight matters:

1. Prevention of conflicts of interest:

Conflicts of interest occur when personal interest intervenes or is likely to intervene in the overall interest of the Company, as for example when a director, or managerial officer of the company is unable to perform their duties in an objective and efficient manner, or when a person in such a position takes advantage of their position in the Company to obtain improper benefits for either themselves or their spouse, parents, children, or relatives within the second degree of kinship. The Company shall pay special attention to loans of funds, provisions of guarantees, and major asset transactions or the purchase (or sale) of goods involving the affiliated enterprise at which a director, or managerial officer works. The Company shall establish a policy aimed at preventing conflicts of interest, and shall offer appropriate means for directors, and managerial officers to voluntarily explain whether there is any potential conflict between them and the Company.

2. Minimizing incentives to pursue personal gain:

The Company shall prevent its directors, or managerial officers from engaging in any of the following activities: (1) Seeking an opportunity to pursue personal gain by using company property or information or taking advantage of their positions. (2) Obtaining personal gain by using company property or information or taking advantage of their positions. (3) Competing with the Company. When the Company has an opportunity for profit, it is the responsibility of the directors, and managerial officers to maximize the reasonable and proper benefits that can be obtained by the

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Company.

3. Confidentiality:

The directors and managerial officers of the Company shall be bound by the obligation to maintain the confidentiality of any information regarding the Company itself or its suppliers and customers, except when authorized or required by law to disclose such information. Confidential information includes any undisclosed information that, if exploited by a competitor or disclosed, could result in damage to the Company or the suppliers and customers.

4. Fair trade:

Directors and managerial officers shall treat all suppliers and customers, competitors, and employees fairly, and may not obtain improper benefits through manipulation, nondisclosure, or misuse of the information learned by virtue of their positions, or through misrepresentation of important matters, or through other unfair trading practices.

5. Safeguarding and proper use of Company assets:

All directors, and managerial officers have the responsibility to safeguard company assets and to ensure that they can be effectively and lawfully used for official business purposes; any theft, negligence in care, or waste of the assets will all directly impact the Company's profitability.

6. Legal compliance:

The Company shall strengthen its compliance with the Securities and Exchange Act and other applicable laws, regulations, and bylaws.

7. Encouraging reporting on illegal or unethical activities:

The Company shall raise awareness of ethics internally and encourage employees to report to managerial officer, chief internal auditor, or other appropriate individual upon suspicion or discovery of any activity in violation of a law or regulation or the code of ethical conduct. To encourage employees to report illegal conduct, the Company shall establish a concrete whistle-blowing system and make employees aware that the Company will use its best efforts to ensure the safety of informants and protect them from reprisals.

8. Disciplinary measures:

When a director, or managerial officer violates the code of ethical conduct, the Company shall handle the matter in accordance with the disciplinary measures prescribed in the code, and shall without delay disclose on the Market Observation Post System (MOPS) the date of the violation by the violator, reasons for the violation, the provisions of the code violated, and the disciplinary actions taken. It is advisable that the Company establish a relevant complaint system to provide the violator with remedies.

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第三條： 豁免適用之程序

本公司如有豁免董事或經理人遵循本公司之道德行為準則，必須經由董事會決議通過，且即時於公開資訊觀測站揭露董事會通過豁免之日期、獨立董事之反對或保留意見、豁免適用之期間、豁免適用之原因及豁免適用之準則等資訊，俾利股東評估董事會所為之決議是否適當，以抑制任意或可疑的豁免遵循準則之情形發生，並確保任何豁免遵循準則之情形均有適當的控管機制，以保護本公司。

Article 3 Procedures for exemption

The code of ethical conduct adopted by the Company must require that any exemption for directors, or managerial officers from compliance with the code be adopted by a resolution of the board of directors, and that information on the date on which the board of directors adopted the resolution for exemption, objections or reservations of independent directors, and the period of, reasons for, and principles behind the application of the exemption be disclosed without delay on the MOPS, in order that the shareholders may evaluate the appropriateness of the board resolution to forestall any arbitrary or dubious exemption from the code, and to safeguard the interests of the Company by ensuring appropriate mechanisms for controlling any circumstance under which such an exemption occurs.

第四條： 揭露方式

本公司應於公司網站、年報、公開說明書及公開資訊觀測站揭露其所訂定之道德行為準則，修正時亦同。

Article 4 Method of disclosure

the Company shall disclose the code of ethical conduct it has adopted, and any amendments to it, on the Company official website, in its annual reports and prospectuses and on the MOPS.

第五條： 施行

本公司之道德行為準則經董事會通過後施行，並提報股東會，修正時亦同。本準則如有未盡事宜，悉依有關法令辦理。

Article 5 Enforcement

Development of the codes of ethical conduct of the Company, and any amendments to it, shall enter into force after it has been adopted by the board of directors, delivered to, and submitted to a shareholders meeting.