

環德電子工業股份有限公司

員工行為倫理守則

1.目的/ Objective：

為提升本公司及全體同仁行為倫理及從業道德，本公司全體同仁應遵守公司之員工行為倫理守則，以客觀、公正及誠實的方式從事日常工作及執行業務。

The company's objective in establishing this "Code of Ethics" is to promote ethics and honesty within the company and among its employees.

2.範圍/ Scope：

本公司全體員工。

This policy and its related procedures and measures are applicable to all employees.

3.內容/ Content：

3.1 道德與誠信/ Morality and integrity

3.1.1 誠信意指該行為無虛偽或詐欺之意圖；道德則指遵照公認之執業行為規範，公正地處理在個人與工作專業領域間之實際或明顯的利益衝突。

Honest conduct refers to conduct that is free from fraud or deception. Ethical conduct refers to conduct that conforms to accepted professional standards of conduct, including the unbiased handling of actual or apparent conflicts of interest between personal and professional relationships.

3.1.2 本公司致力奉行商業道德，堅持誠信經營原則。本公司及全體員工遵守所有適用的法律要求和公司政策，所有員工均有責任了解其職務所適用之法令及規章，如對任何道德或法律事宜有疑問，應向其部門主管或人力資源部諮詢。

ACX dedicates itself to abide by commercial ethics and firmly believes in the values of an integrated organization. This guideline has been introduced to outline applicable legal requirements and company policy required of the company and all employees. Any company employee with any query concerning ethics or legal matters is advised to consult with his or her division head or the company's Human Resource Department for guidance.

3.1.3 道德標準不侷限於法律條文。即使在法律容許前提下，仍應秉持誠信從事所有業務及避免任何利益衝突。

Ethical standards shall not be confined to legal compliance. Each individual shall be obligated to conduct all businesses ethically and to avoid any activity that would lead to a conflict of interest.

3.1.4 道德與誠信原則/ The principles governing ethics and integrity are comprised of:

3.1.4.1 以誠信之態度進行各項業務，並忠實的記錄所有往來事項。

Conducting all business with integrity and truthfully recording the process of all business dealings.

3.1.4.2 執行任務時，需確保商業秘密，並保存完整的商業和營運記錄，以及尊重公司、客戶和合作夥伴的商業資產與智慧財產。

Ensuring proper confidentiality of all commercial information when executing a mission and retaining complete commercial and operational records, as well as respecting the commercial assets and intellectual properties of the company, each client and each strategic partner of the company.

3.1.4.3 公司交易憑證、帳務處理記錄和資產必須妥善編訂和保存，以使公司的各項交易和業務處理情況得以允當、正確的反應。禁止在交易記錄、財務報表或其他文件內編造虛假、誤導之聲明或記錄，及蓄意隱瞞或掩飾公司交易實況。不得在銀行或任何第三者機構開立、維持或使用任何秘密帳戶，進行與公司相關之交易。

All company accounting ledgers, invoices, records, accounting entries, capital and assets must be securely cataloged and safeguarded to ensure that all company transactions and business dealings can be fairly and accurately reflected. It is strictly forbidden to fabricate, falsify or create misleading claims or to fabricate or falsify any accounting entries, records, financial reports or any other related documents, or to make any misleading claims or records, or intentionally hide or cover the state of the company's transactions; nor it is permitted to open, maintain or access any illegitimate accounts with any bank or a third party institution with which to conduct account transactions related to the company.

3.1.4.4 不得銷毀、竄改或偽造任何可能與調查、訴訟或法律相關處理程序有關的記錄。

It is forbidden to destroy, alter or forge any pertinent records that may likely be linked to an investigation, litigation or legal related settlement proceeding.

3.1.4.5 若發現有違操守及本守則嫌疑之事件，所有員工均有義務向上舉報。

When coming across incidents involving alleged unethical conduct or suspicions of violation to this rule, all personnel are obligated to inform the company's management.

3.2. 尊重個人及客戶 / Respect for individuals and customers

3.2.1 本公司重視每位員工之隱私及誠信，並採取嚴格標準以保障員工隱私及個人資料的保密，對營運活動中獲悉之商業資料也應秉持上述相同的原則處理。

The company respects the privacy and integrity of every employee and upholds strict standards of privacy and confidentiality for individual personal data. Treatment of customers and commercial data concerning other individuals shall also be bound by this principle of confidentiality.

3.2.2 每個員工應盡力公平對待本公司之客戶、供應商、競爭者及其他員工。任何員工均不得操弄、隱瞞或濫用專有資訊、錯誤陳述重要事實或為其他不公平交易之行為。

Each employee should endeavor to deal fairly with the company's customers, suppliers, competitors and other employees. No employee should take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any other unfair dealing practice.

3.2.3 公司維持適宜之意見反應程序，鼓勵員工參與公司事務。

The company is to maintain open communication channels that would encourage all employees to participate in company affairs and to express their opinions to supervisors of all levels.

3.3 利益衝突與迴避 / Avoidance of conflict of interest:

3.3.1 利益衝突係發生於當事人必須從其個人利益與本公司之利益做選擇時，或可能導致不易以客觀有效方式執行。全體員工對於公司之服務不得基於私人利益，並有義務以本公司之最佳利益行事，以避免任何利益衝突。

Personal conflicts of interest exist any time employees face a choice between their

personal interests (financial or otherwise) and the interests of ACX. It is therefore crucial that service to ACX not be subordinated to personal gain and advantage and that all employees be accountable for acting in ACX's best interest and for avoiding even the appearance of a conflict.

- 3.3.2 員工在從事任何可能構成個人與公司利益衝突的業務、投資或相關活動之前，必須先向董事長及總經理揭露詳情並取得批准。
Prior to engaging in any business, investment or related activity that may lead to a conflict of interest between personal and professional relationships, the employee must fully disclose such conflict of interest to , and the potential conflict must be subject to review by, the chairman and president.
- 3.3.3 所有員工均應迴避可能出現利益衝突的情況。每一員工均不得(1)為其個人私利而竊取經由使用公司財產、資訊或利用其職位而得知之公司機會；(2)透過使用公司財產、資訊或藉由職務之便而獲取私利；或(3)與公司競爭。
Employees should avoid incidents that may involve a probable conflict of interest. Employees are prohibited to (a) take for themselves personally opportunities that are discovered through the use of corporate property, information or position, (b) use corporate property, information or position for personal gain and (c) compete with the company.
- 3.3.4 任何可能將公司資源或利益輸送給自己或親友之行為，原則皆應禁止。
Any action that may possibly transfer the Company's resources or interests to employees, their relatives or friends is, in principle, prohibited.
- 3.3.5 所有員工禁止在未經公司作適當授權時，向外界提供或揭露未公開資訊及機密資料。嚴禁以機密或內幕消息謀取個人利益，或嘉惠、傷害他人。
All employees are prohibited to provide or disclose openly company confidential information without securing proper authorization from the company. It is strictly forbidden to trade confidential or insider information for individual gain, or to benefit others or put the company's interest in jeopardy.
- 3.3.6 所有員工禁止為了規避本守則，而透過代理人、合作夥伴或其他代表從事上述活動。
All employees are forbidden to engage in any of the aforesaid activities through an agent, partner or any representative only to circumvent this guideline.
- 3.3.7 所有參與各項審查、評等或選擇供應商的人員，應避免涉及任何可能被視為影響公平決定的情況。
All personnel that participate in the review, evaluation and selection of vendors should avoid any circumstance that has the potential to basis a fair decision.
- 3.3.8 若非因公司業務而須動用公司的服務、設備、設施、物品或其他資源，必須事先取得授權。所有員工均應確保公司資產皆能獲得有效運用。公司之有形或無形資產僅得由獲有授權之員工或其指定之人，於本公司合法營業之範圍內使用之。
Unless for company's business, advanced authorization shall be sought prior to accessing any of the company's services, equipment, facilities, properties or any other form of resources. All employees should protect the company's assets and ensure their efficient use. The company's assets, whether tangible or intangible, are to be used only by authorized employees or their designees and only for the legitimate business purposes of the company.

3.4. 饋贈與款待/ Gratuity and business reception:

3.4.1 所有員工應秉持誠信公正原則，處理公司與客戶、供應商業務往來事宜。

Each employee should honestly to deal fairly with the company's customers and suppliers.

3.4.2 所有員工均不得向客戶、供應商或其他與公司業務相關人士，收受或給予回扣或其他不正當利益。

All employees are prohibited to accept from or give to any customer, supplier or contingent party related to the company any kickbacks or any other form of illicit gain.

3.4.3 所有員工均嚴禁收受客戶或供應商贈送之禮品、任何現金或其他變相財貨(如禮券、支票、股票等)。若有未能拒絕或無法返還上述饋贈物品，應轉交公司統籌專案處理。

All employees are strictly forbidden to accept gifts from the company's vendors, or any cash, or any equivalent in monetary goods, i.e. gift certificates, check, stock certificate and the like. In the case where such offer cannot be declined or returned, please turn the item to the company to be handled project-based.

3.4.4 所有員工均禁止接受遊樂招待。

All employees are forbidden to accept lavish entertainment or reception.

3.4.5 如為維持正當的業務關係，而需贈送禮品予業務相關人士，應以公司名義為之。

For the purpose of maintaining a normal business relationship, gifts that are to be presented to business counterparts should represent ACX.

3.4.6 接受或安排任何業務款待，均應符合一般商業禮節之常規，不得過度奢華或頻繁，造成大量或不必要之支出。

It is prudent to conform to the general practice of common business decorum when accepting or arranging any type of business reception, and all employees shall refrain from being excessively lavish and refrain from incurring significant or unnecessary expenses.

3.4.7 每年贈送給同對象之禮品、現金或其他變相財貨，其總市值以新臺幣 3,000 元為上限。

Total market value of the gifts, cash or any equivalent in monetary goods offered to the same counterparty within a single fiscal year shall be limited to NT\$3,000.

3.5. 正確與及時的資訊揭露 / Fair and accurate disclosure

3.5.1 本公司所有帳簿表冊或紀錄應能完整、允當、正確與及時反應所有交易。

It is crucial that all books of account, financial statements and records of ACX reflect the underlying transactions in a full, fair, accurate and timely manner.

3.5.2 所有參與公司揭露程序的員工均應知悉且了解其職責範圍內，公司應遵行的揭露程序。並盡力確保本公司向主管機關申報或遞送載有相關資訊的文件或其他對公眾揭露的資訊是以完整、允當、正確且及時之方式為之。

All employees who are involved in the company's disclosure process are required to know and understand the disclosure requirements applicable to the company that are within the scope of their responsibilities, and must endeavor to ensure that information in documents that the company files with or submits to the government.

3.6.行為倫理守則之施行及檢舉措施

Safeguard Associated with the Implementation of Code of Ethic and Reporting of Fraudulent Act:

- 3.6.1 相關人員對任何違反政府法令、行為倫理守則或舞弊之行為應保持警覺，當有疑問或發現任何違反政府法令、行為倫理守則或舞弊情事(例如：資產的竊取、不當手段取得的收入、不當之支出、不當的財務報導、主管濫用職權獲取不當利益、或資訊科技舞弊)之行為時，應向高階管理階層提出檢舉。

Employees, suppliers, customers or other related stakeholders can report illegal activity or major misconduct to ACX management.

- 3.6.2 糾正或檢舉違反廉潔守則情事，是維護同仁、公司及股東權益之行為，凡經查證屬實者，將予適當之獎勵。

Correcting or reporting on violations of integrity rules is an action of protecting the rights of employees, shareholders, and the Company. Once found to be factual, suitable rewards will be given to the reporter.

- 3.6.3 對於舉發任何違反行為倫理守則或舞弊之行為和參與調查過程之員工，公司將給予保護以避免遭受不公平的報復或對待。

For the person reporting a violation of the Code of Ethics or engagement in fraudulence as well as any other related employee involved in all subsequent investigations of the violation, the company will provide safeguard measures ensuring them against any unfair retaliation or treatment.

- 3.6.4 違反行為倫理守則或有舞弊情事者，公司將視情節輕重，依獎懲作業管理辦法規定處分，事後自首者，得減輕其處分。

Those found violating or breaching the Code of Ethics are to face adequate corrective action by the company depending on the severity of the incident. In the case where the violator of the integrity rules makes the confession afterwards, his punishment may be reduced or waived.

3.7.修正/ Amendments

- 3.7.1 本公司應及時揭露任何對本守則之修改，所有員工對於本公司修改後之內容，需確實了解。

Amendments to this Code of Ethics shall be promptly disclosed by the company. It is each individual's responsibility to maintain familiarity with this Code of Ethics as the company reviews and revises its content from time to time.