

<b>安勤科技股份有限公司</b> <b>Avalue Technology Incorporation</b>		編號 No.	GM-13
		頁次 Page	第 1 頁/共 20 頁 1 of 20
名稱 Title	公司誠信經營守則暨行為指南 Procedures for Ethical Management and Guidelines for Conduct	版次 Rev.	A2

## 一、目的 Objective

為建立公司誠信經營之企業文化，本於誠信、透明及負責之理念，建立良好公司治理與風險控管機制，創造永續發展之經營環境，爰參酌「上市上櫃公司誠信經營守則」訂定本守則，以資遵循。

The company engages in commercial activities following the principles of fairness, honesty, faithfulness, and transparency, and in order to fully implement a policy of ethical management and actively prevent unethical conduct, these "Guidelines for Ethical Corporate Management and Conduct" (hereinafter, "Procedures and Guidelines") are adopted pursuant to the provisions of the Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies and the applicable laws and regulations of the places where the company and its business groups and organizations operate, with a view to providing all personnel of the company with clear directions for the performance of their duties.

## 二、範圍 Scope

適用範圍及於本公司、子公司、直接或間接捐助基金累計超過百分之五十之財團法人及其他具有實質控制能力之機構或法人等集團企業與組織。

The scope of application includes the company, subsidiaries, any incorporated foundation in which the company's accumulated contributions, whether direct or indirect, exceed 50 percent of the total funds of the foundation, and other group enterprises and organizations, such as institutions or juristic persons, that are substantially controlled by the company.

## 三、權責 Authority and Responsibility

3.1 董事會：盡善良管理人之注意義務，督促公司防止不誠信行為，隨時檢討其實施成效持續改進，確保誠信經營政策之落實。

Board of Directors: Fulfilling the duty of care and supervising the company to prevent dishonest behavior, reviewing the effectiveness of the implementation at any time, continuously improving and ensuring the implementation of the ethical management policy.

<b>安勤科技股份有限公司</b> <b>Avalue Technology Incorporation</b>		編號 No.	GM-13
		頁次 Page	第 2 頁/共 20 頁 2 of 20
名稱 Title	公司誠信經營守則暨行為指南 Procedures for Ethical Management and Guidelines for Conduct	版次 Rev.	A2

3.2 誠信經營專(兼)責單位：隸屬於董事會，負責誠信經營政策與防範方案之制訂及監督執行，定期(至少一年一次)向董事會報告。本公司由稽核室兼任執行。

Integrity Management Unit : under the Board of Directors, and competent personnel to be in charge of the amendment, implementation, interpretation, and advisory services with respect to these Procedures and Guidelines, and the monitoring of implementation. The responsible unit shall submit regular reports (at least once a year) to the Board of Directors. The company designate the Internal Auditing as the responsible unit.

3.3 法務單位：處理不正當利益、智財權等相關情事。

Legal department : In charge of illegitimate interests, intellectual property rights, etc.

#### 四、定義 Definition

4.1 本公司人員：係指本公司及集團企業與組織董事、經理人、受雇人、受任人及具有實質控制能力者。

For the purposes of these Procedures and Guidelines, the term "personnel of the company" refers to any director, managerial officer, employee, mandatary or person having substantial control, of this Corporation or its group enterprises and organizations.

4.2 利益：係指任何形式或名義之金錢、餽贈、禮物、佣金、職位、服務、優待、回扣、變相財貨(例如禮券、權益、債券等)、及其他有價值之事物。但屬正常社交禮俗、符合在地營運法律，且無影響特定權利義務之虞時，不在此限。

Benefits: Benefits refer to any valuable items, including but not limited to money, endowments, commissions, positions, services, preferential treatment, rebates, or goods of any form, such as vouchers, equities, and bonds. Benefits received or given occasionally in accordance with accepted social customs and do not adversely affect specific rights and obligations shall be excluded.

<b>安勤科技股份有限公司</b> <b>Avalue Technology Incorporation</b>		編號 No.	GM-13
		頁次 Page	第 3 頁/共 20 頁 3 of 20
名稱 Title	公司誠信經營守則暨行為指南 Procedures for Ethical Management and Guidelines for Conduct	版次 Rev.	A2

## 五、作業說明 The content and process

5.1 本公司人員於從事商業行為之過程中，不得直接或間接提供、收受、承諾或要求任何不正當利益，或從事其他違反誠信、不法或違背受託義務之行為(以下簡稱不誠信行為)。前項行為之對象，包括公職人員、參政候選人、政黨或黨職人員，以及任何公、民營企業或機構及其董事(理事)、監察人(監事)、經理人、受雇人、具有實質控制能力者或其他利害關係人。

When engaging in commercial activities, the personnel of the company shall not directly or indirectly offer, promise to offer, request or accept any improper benefits, nor commit unethical acts including breach of ethics, illegal acts, or breach of fiduciary duty ("unethical conduct") for purposes of acquiring or maintaining benefits. Parties referred to in the preceding paragraph include civil servants, political candidates, political parties or members of political parties, state-run or private-owned businesses or institutions, and their directors, supervisors, managers, employees or substantial controllers or other stakeholders.

5.2 本公司人員遵守公司法、證券交易法、商業會計法、政治獻金法、貪污治罪條例、政府採購法、公職人員利益衝突迴避法、上市上櫃相關規章或其他商業行為有關法令，以作為落實誠信經營之基本前提。

The personnel of the company shall comply with the Company Act, Securities and Exchange Act, Business Entity Accounting Act, Political Donations Act, Anti-Corruption Statute, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest, TWSE/GTSM listing rules, or other laws or regulations regarding commercial activities, as the underlying basic premise to facilitate ethical corporate management.

5.3 本公司本於廉潔、透明及負責之經營理念，建立良好之公司治理與風險控管機制，以創造永續發展之經營環境。

The company shall abide by the operational philosophies of honesty, transparency and responsibility, and establish good corporate governance and risk control and management mechanism so as to create an operational environment for sustainable development.

<b>安勤科技股份有限公司</b> <b>Avalue Technology Incorporation</b>		編號 No.	GM-13
		頁次 Page	第 4 頁/共 20 頁 4 of 20
名稱 Title	公司誠信經營守則暨行為指南 Procedures for Ethical Management and Guidelines for Conduct	版次 Rev.	A2

#### 5.4 防範方案

##### Prevention programs

5.4.1 本公司除「公司誠信經營守則暨行為指南」外，亦訂有「公司守則」及「董事及經理人道德行為準則」導引本公司人員之行為符合道德標準。

To implement the above philosophies and policies, the company has established the "Procedures for Ethical Management and Guidelines for Conduct", "Company Regulations", and "Code of Ethical Conduct for Directors and Managerial Officers" to guide its personnel in complying with ethical standards.

5.4.2 本守則包括具體誠信經營之作業，並涵蓋下列行為之措施：

The prevention programs which include preventive measures against the following:

5.4.2.1 禁止行賄及收賄、收受不正當利益。

Prohibition against providing or accepting improper benefits.

5.4.2.2 合法政治獻金。

Political contributions

5.4.2.3 慈善捐贈或贊助。

Charitable donations or sponsorships

5.4.2.4 遵守智慧財產權及保密機制。

Intellectual property right and confidentiality

5.4.2.5 禁止內線交易及保密協定。

Prohibition against insider trading and non-disclosure agreement

5.4.2.6 產品與服務品質承諾。

Commitment to product and service

5.4.2.7 公平交易行為。

Fair trade

5.4.2.8 利益衝突與迴避策略。

Conflict of Interest and Recusal

<b>安勤科技股份有限公司</b> <b>Avalue Technology Incorporation</b>		編號 No.	GM-13
		頁次 Page	第 5 頁/共 20 頁 5 of 20
名稱 Title	公司誠信經營守則暨行為指南 Procedures for Ethical Management and Guidelines for Conduct	版次 Rev.	A2

## 5.5 遵循及宣示誠信經營政策

### Compliance and announcement of policy of ethical management

5.5.1 本公司應於規章、對外文件或網站揭露誠信經營政策，並適時使供應商、客戶或其他業務相關機構與人員能清楚了解本公司之誠信經營理念。

The company shall disclose its policy of ethical management in its internal rules, on the company's websites, in order to make its suppliers, customers, and other business-related institutions and personnel fully aware of its principles and rules with respect to ethical management.

5.5.2 本公司人員於商業往來之前，將考量代理商、供應商、客戶或其他商業往來交易對象之合法性及是否涉有不誠信行為紀錄，以確保其商業經營方式公平、透明且不提供或收受賄賂。進行前項評估時，可就下列事項採行適當盡職調查：

Before developing a commercial relationship with another party, such as an agent, supplier, customer, or other counterparty in commercial dealings, the company shall evaluate the legality and ethical management policy of the party and ascertain whether the party has a record of involvement in unethical conduct, in order to ensure that the party conducts business in a fair and transparent manner and will not request, offer, or take bribes. When the company carries out the evaluation under the preceding paragraph, it may adopt appropriate audit procedures for a review of the counterparty with which it will have commercial dealings with respect to the following matters, in order to gain a comprehensive knowledge of its ethical management:

5.5.2.1 往來對象之國別、營運所在地、組織結構、經營政策及付款地點。

The enterprise's nationality, location of business operations, organizational structure, and management policy, and place where it will make payment.

5.5.2.2 往來對象是否確實成立公司實體？

Whether the enterprise is indeed a corporate entity?

5.5.2.3 往來對象之董監事、股東、實質控制人是否可知？相關個人是否曾涉及賄賂問題？

Whether the directors, supervisors, shareholders, and substantial controllers of the enterprise has a record of involvement in unethical conduct such as bribery or illegal political contributions?

<p style="text-align: center;"><b>安勤科技股份有限公司</b> <b>Avalue Technology Incorporation</b></p>		編號 No.	GM-13
		頁次 Page	第 6 頁/共 20 頁 6 of 20
名稱 Title	公司誠信經營守則暨行為指南 Procedures for Ethical Management and Guidelines for Conduct	版次 Rev.	A2

5.5.2.4 往來對象是否訂有誠信經營政策及其執行情形？

Whether the enterprise has adopted an ethical management policy, and the status of its implementation?

5.5.2.5 往來對象營運所在地是否屬於高賄賂風險之國家？(高賄賂風險區域，可參考世界透明組織相關報告)

Whether enterprise's business operations are located in a country with a high risk of corruption?

5.5.2.6 往來對象所營業務是否屬高賄賂風險之行業？

Whether the business operated by the enterprise is in an industry with a high risk of bribery?

5.5.2.7 往來對象長期經營狀況及商譽、是否真的具有履約資格與能力？

Whether enterprise's long-term business status and goodwill has qualification ability?

5.5.2.8 諮詢往來對象之伙伴對其之意見、了解往來對象與其他對象往來狀況，包含與政府官員往來的情況。

Consultation with the enterprise's business partners on their opinion of the enterprise.

5.5.2.9 往來對象是否曾涉及賄賂或非法政治獻金等不誠信行為之記錄？是否有訴訟、新聞等資訊？

Whether the enterprise has a record of involvement in unethical conduct such as bribery or illegal political contributions.

5.5.3 本公司人員於商業往來行為過程中，應向交易對象說明公司之誠信經營政策及相關規定，並明確拒絕直接或間接提供、承諾、要求或收受任何形式或名義之不正當利益。

Any personnel of the company, when engaging in commercial activities, shall make a statement to the trading counterparty about the company's ethical management policy and related rules, and shall clearly refuse to provide, promise, request, or accept, directly or indirectly, any improper benefit in whatever form or name.

<b>安勤科技股份有限公司</b> <b>Avalue Technology Incorporation</b>		編號 No.	GM-13
		頁次 Page	第 7 頁/共 20 頁 7 of 20
名稱 Title	公司誠信經營守則暨行為指南 Procedures for Ethical Management and Guidelines for Conduct	版次 Rev.	A2

5.5.4 本公司人員應避免與不誠信經營之商業往來對象進行交易，經發現業務往來或合作對象有不誠信行為者，宜立即停止與其商業往來，並將其列為拒絕往來對象，以落實公司之誠信經營政策。

All personnel of the company shall avoid business transactions with an agent, supplier, customer, or other counterparty in commercial interactions that is involved in unethical conduct. When the counterparty or partner in cooperation is found to have engaged in unethical conduct, the personnel shall immediately cease dealing with the counterparty and blacklist it for any further business interaction in order to effectively implement the company's ethical management policy.

5.5.5 本公司與他人簽訂契約時，合約內容宜包含遵守誠信經營政策及交易相對人如涉有不誠信行為時，得隨時終止或解除契約之條款，例如：

Before entering into a contract with another party, the company shall make observance of the ethical management policy of the company part of the terms and conditions of the contract, stipulating at the least the following matters:

5.5.5.1 任何一方知悉有人員違反禁止收受佣金、回扣或其他不正當利益之契約條款時，應立即據實將此等人員之身份、提供、承諾、要求、收受之方式、金額或其他利益告知他方，並提供相關證據且配合他方調查。一方如因此而受損害時，得向他方請求損害賠償，並得自應給付之契約價款中如數扣除。

When a party to the contract becomes aware that any personnel has violated the terms and conditions pertaining to prohibition of acceptance of commissions, rebates, or other improper benefits, the party shall immediately notify the other party of the violator's identity, the manner in which the provision, promise, request, or acceptance was made, and the monetary amount or other improper benefit that was provided, promised, requested, or accepted. The party shall also provide the other party with pertinent evidence and cooperate fully with the investigation. If there has been resultant damage to either party, the party may claim from the other party as damages and may also deduct the full amount of the damages from the contract price payable.

<p style="text-align: center;"><b>安勤科技股份有限公司</b> <b>Avalue Technology Incorporation</b></p>		編號 No.	GM-13
		頁次 Page	第 8 頁/共 20 頁 8 of 20
名稱 Title	公司誠信經營守則暨行為指南 Procedures for Ethical Management and Guidelines for Conduct	版次 Rev.	A2

5.5.5.2 任何一方於商業活動如涉有不誠信行為之情事，他方得隨時無條件終止或解除契約。

Where a party is discovered to be engaged in unethical conduct in its commercial activities, the other party may terminate or rescind the contract unconditionally at any time.

5.5.5.3 訂定明確且合理之付款內容，包括付款地點、方式、需符合之相關稅務法規等。

Specific and reasonable payment terms, including the place and method of payment and the requirement for compliance with related tax laws and regulations.

## 5.6 禁止行賄及收賄、收受不正當利益

Prohibition against providing or accepting improper benefits.

5.6.1 本公司人員於執行業務時，不得直接或間接向客戶、代理商、承包商、供應商、公職人員或其他利害關係人提供、承諾、要求或收受任何形式之不正當利益，下列情況不在此限：

In the course of performing their duties, personnel of the company shall not provide, promise, request, or accept any improper benefits, directly or indirectly, from customers, agents, contractors, suppliers, public officials, or any other interested parties. However, the following circumstances shall be exempt from this prohibition:

5.6.1.1 基於商務需要，於國內(外)訪問、接待外賓、推動業務及溝通協調時，依當地禮貌、慣例或習俗所為者。

The conduct is undertaken to meet business needs and is in accordance with local courtesy, convention, or custom during domestic (or foreign) visits, reception of guests, promotion of business, and communication and coordination.

5.6.1.2 基於正常社交禮俗、商務需要而參加或邀請他人舉辦之正常社交活動。

The conduct has its basis in ordinary social activities that are attended, or others are invited to hold in line with accepted social custom, commercial purposes, or developing relationships.



<p style="text-align: center;">安勤科技股份有限公司 Avalue Technology Incorporation</p>		編號 No.	GM-13
		頁次 Page	第 9 頁/共 20 頁 9 of 20
名稱 Title	公司誠信經營守則暨行為指南 Procedures for Ethical Management and Guidelines for Conduct	版次 Rev.	A2

5.6.1.3 因業務需要而邀請客戶或受邀參加特定之商務活動、工廠參觀等，且明訂活動之內容、費用負擔方式、參加人數、期間等。

Invitations to customers or guests for specific business activities, factory visits, etc. are allowed, provided that the content, cost sharing method, number of participants, duration, and other relevant details of the activities have been clearly defined in advance.

5.6.1.4 參與公開舉辦且邀請一般民眾參加之民俗節慶活動。

Attendance at folk festivals that are open to and invite the attendance of the general public.

5.6.1.5 主管之獎勵、救助、慰問或慰勞等。

Rewards, emergency assistance, condolence payments, or honorariums from the management.

5.6.1.6 符合營運所在地法令之規定者。

Compliant with local regulations in the operating location.

5.6.1.7 其他符合公司規定者。

Other conduct that complies with the rules of the company.

5.6.2 本公司人員遇有他人直接或間接提供或承諾給予利益時，除有前條各款所訂情形外，應依下列程序辦理：

When personnel of the company are provided with or promised, either directly or indirectly, any benefits by a third party, as specified in Article 4.2, and unless any of the circumstances set forth in the preceding article apply, the matter shall be handled in accordance with the following procedures:"

5.6.2.1 提供或承諾之人與其無職務上利害關係者，應於收受之日起三日內，呈報其主管，並知會法務單位。

If there is no relationship of interest between the party providing or offering the benefit and the official duties of the company's personnel, the personnel shall report to their supervisor within 3 days from the acceptance of the benefit, and the Legal office shall be notified.

<p style="text-align: center;"><b>安勤科技股份有限公司</b> <b>Avalue Technology Incorporation</b></p>		編號 No.	GM-13
		頁次 Page	第 10 頁/共 20 頁 10 of 20
名稱 Title	公司誠信經營守則暨行為指南 Procedures for Ethical Management and Guidelines for Conduct	版次 Rev.	A2

5.6.2.2 提供或承諾之人與其職務有利害關係者，應予退還或拒絕，並呈報其主管及知會法務單位；無法退還時，應於收受之日起三日內，交法務單位處理。

If a relationship of interest does exist between the party providing or offering the benefit and the official duties of the company's personnel, the personnel shall return or refuse the benefit, report to their supervisor and notify the Legal office. If the benefit cannot be returned, the personnel shall, within 3 days after accepting the benefits, refer the matter to the Legal Office for handling.

5.6.2.3 如因受威脅或恐嚇而提供或承諾疏通費者，應紀錄過程呈報主管，並通知法務單位。法務單位接獲前項通知後應立即處理，並檢討相關情事，以降低再次發生之風險。如發現涉有不法情事，應立即通報司法、檢調單位，如涉有公務機關或公務人員，並應通知政府廉政機關。

If a person provides or promises to provide a facilitation payment due to threat or intimidation, the process should be recorded, reported to their supervisor, and the Legal Office should be notified. Upon receipt of the notification, the Legal Office should take immediate action and review the related circumstances to reduce the risk of recurrence. If illegal activities are found, the relevant legal agency should be notified immediately, and if public officials or public institutions are involved, the government's integrity institution should also be notified.

5.6.2.4 前項所稱與其職務有利害關係，係指具有下列情形之一者：

A relationship of interest between the party providing or offering the benefit and the official duties of the company's personnel," as referred to in the preceding paragraph, refers to one of the following circumstances:

5.6.2.4.1 具有商業往來、指揮監督或費用補(獎)助等關係者。

When the two parties have commercial dealings, a relationship of direction and supervision, or subsidies (or rewards) for expenses.

5.6.2.4.2 正在尋求、進行或已訂立承攬、買賣或其他契約關係者。

When a contracting, trading, or other contractual relationship is being sought, is in progress, or has been established.

<b>安勤科技股份有限公司</b> <b>Avalue Technology Incorporation</b>		編號 No.	GM-13
		頁次 Page	第 11 頁/共 20 頁 11 of 20
名稱 Title	公司誠信經營守則暨行為指南 Procedures for Ethical Management and Guidelines for Conduct	版次 Rev.	A2

5.6.2.4.3 其他因本公司業務之決定、執行或不執行，將遭受有利或不利影響者。

Other circumstances in which a decision regarding the company's business, or the execution or non-execution of business, will result in a beneficial or adverse impact.

5.6.2.4.4 法務單位應視利益之性質及價值，提出退還、付費收受、歸公、轉贈慈善機構或其他適當建議，呈報總經理核准後執行。

The Legal Office shall propose appropriate actions based on the nature and value of the benefit, including but not limited to returning, paying, donating to charity or other suitable options, and submit the proposal to the General Manager for approval before implementation.

## 5.7 合法政治獻金

### Political contributions

本公司對政黨或參與政治活動之組織或個人直接或間接提供捐獻，應符合政治獻金法及公司內部相關作業程序，不得藉以謀取商業利益或交易優勢，並依下列規定辦理：

The company shall comply with the Political Donations Act and internal operational procedures when directly or indirectly providing donations to political parties or individuals participating in political activities. Such donations shall not be used to seek commercial benefits or transaction advantages. The following regulations shall apply:

5.7.1 負責執行捐獻之單位應確認符合政治獻金收受者所在國家之政治獻金相關法規，包括提供政治獻金之上限及形式等。

The unit responsible for executing donations shall confirm compliance with the political contribution-related laws and regulations of the country where the political donation recipient is located, including the maximum limit and forms of political contributions provided.

5.7.2 負責執行捐獻之單位依核決權限核准後，知會誠信經營專(兼)責單位，其金額達新台幣壹佰萬元以上，應提報董事會通過後，始得為之。

After obtaining approval from the authorized party, the unit responsible for executing donations shall notify the Integrity Management Unit, and any contribution exceeding NT\$1,000,000 shall be submitted for Board approval before being made.

<b>安勤科技股份有限公司</b> <b>Avalue Technology Incorporation</b>		編號 No.	GM-13
		頁次 Page	第 12 頁/共 20 頁 12 of 20
名稱 Title	公司誠信經營守則暨行為指南 Procedures for Ethical Management and Guidelines for Conduct	版次 Rev.	A2

5.7.3 負責執行捐獻之單位應將決策做成記錄。

The unit responsible for executing donations shall make a written record of the decision-making process and keep it.

5.7.4 政治獻金應依法規及會計相關處理程序予以入帳。

All political contributions shall be recorded in the accounting system in accordance with applicable laws and regulations and relevant accounting procedures.

5.7.5 提供政治獻金時，應避免與政府相關單位從事商業往來、申請許可或辦理其他涉及公司利益之事項。

In providing political donations, the company shall avoid any involvement in commercial transactions, permit applications, or other matters related to the interests of the company with government agencies.

## 5.8 慈善捐贈或贊助

### Charitable donations or sponsorships

本公司所提供慈善捐贈或贊助，應符合相關法令及內部作業程序，不得變相行賄，並依下列規定辦理：

Charitable donations or sponsorships by the company shall be made in accordance with the following provisions :

5.8.1 負責執行捐贈或贊助之單位應確認符合營運所在地法令之規定。

The unit responsible for executing donations or sponsorships shall confirm compliance with local laws and regulations.

5.8.2 負責執行捐贈或贊助之單位依核決權限核准後，知會誠信經營專(兼)責單位，其金額達新台幣壹佰萬元以上者，應提報董事會通過後，始得為之。

After obtaining approval from the authorized party, the unit responsible for executing donations or sponsorships shall notify the Integrity Management Unit, and any contribution exceeding NT\$1,000,000 shall be submitted for Board approval before being made.

5.8.3 負責執行捐贈或贊助之單位應將決策做成記錄。

The unit responsible for executing donations or sponsorships shall make a written record of the decision-making process and keep it.

5.8.4 慈善捐贈之對象應為慈善機構，不得為變相行賄。

Charitable donations shall be given to charitable organizations and not used as a disguised form of bribery.

<b>安勤科技股份有限公司</b> <b>Avalue Technology Incorporation</b>		編號 No.	GM-13
		頁次 Page	第 13 頁/共 20 頁 13 of 20
名稱 Title	公司誠信經營守則暨行為指南 Procedures for Ethical Management and Guidelines for Conduct	版次 Rev.	A2

5.8.5 因贊助所能獲得的回饋明確與合理，不得為本公司商業往來之對象或與本公司人員有利益相關之人。

The returns received as a result of any sponsorship shall be specific and reasonable, and the subject of the sponsorship may not be a counterparty of the company's commercial dealings or a party with which any personnel of the company has a relationship of interest.

5.8.6 慈善捐贈或贊助後，負責執行捐贈或贊助之單位應確認金錢流向之用途與捐助目的相符。

The unit responsible for executing donations or sponsorships shall confirm that the flow of funds is consistent with the intended purpose of the donation or sponsorship.

#### 5.9 遵守智慧財產權及保密機制

##### Intellectual property right and confidentiality

5.9.1 本公司人員應遵守智慧財產相關法規、公司內部作業程序及契約規定。未經智慧財產權所有人同意，不得使用、洩漏、處分、毀損或有其他侵害智慧財產權之行為。

The personnel of the company shall comply with the relevant laws and regulations on intellectual property, as well as the company's internal operating procedures and contractual provisions. Without the consent of the owner of intellectual property rights, no one shall use, disclose, dispose of, damage or engage in any other activities that infringe upon intellectual property rights.

5.9.2 本公司人員不得洩露所知悉之公司營業秘密、商標、專利、著作權等智慧財產予他人，亦不得探詢或蒐集非職務相關之公司商業機密。

The personnel of company shall not disclose any company trade secrets, trademarks, patents, copyrights, or other intellectual property to others, nor shall they inquire about or collect any non-job-related company trade secrets.

<p style="text-align: center;"><b>安勤科技股份有限公司</b> <b>Avalue Technology Incorporation</b></p>		編號 No.	GM-13
		頁次 Page	第 14 頁/共 20 頁 14 of 20
名稱 Title	公司誠信經營守則暨行為指南 Procedures for Ethical Management and Guidelines for Conduct	版次 Rev.	A2

5.9.3 本公司設置處理單位，負責制訂與執行公司營業秘密、商標、專利、著作權等智慧財產權之管理、保存及保密作業，確保其作業程序之持續有效。本公司由法務單位兼任執行。

The company has established a dedicated unit responsible for formulating and implementing procedures to manage, preserve, and maintain the confidentiality of the company's trade secrets, trademarks, patents, works, and other intellectual properties, and to ensure the ongoing effectiveness of the confidentiality procedures. The company designate the Legal Office as the responsible unit.

5.10 禁止內線交易及保密協定

Prohibition against insider trading and non-disclosure agreement

5.10.1 本公司人員應遵守證券交易法之規定，不得利用所知悉之未公開資訊從事內線交易，亦不得洩露予他人，以防止他人利用該未公開資訊從事內線交易。

All personnel of the company shall adhere to the provisions of the Securities and Exchange Act and may not take advantage of undisclosed information of which they have learned to engage in insider trading. Personnel are also prohibited from divulging undisclosed information to any other party, in order to prevent other party from using such information to engage in insider trading.

5.10.2 參與本公司合併、分割、收購及股份受讓、重要備忘錄、策略聯盟、其他業務合作計畫或重要契約之其他機構或人員，應與本公司簽署保密協定，承諾不洩露其所知悉之本公司商業機密或其他重大資訊予他人，且非經本公司同意不得使用該資訊。

Any organization or person who participates in the company's mergers, splits, acquisitions, share transfers, important memorandums, strategic alliances, other business cooperation plans, or important contracts, shall sign a confidentiality agreement with the company. They shall undertake not to disclose any of the company's trade secrets or other confidential information to any other party and shall not use such information without the prior consent of the company.

<b>安勤科技股份有限公司</b> <b>Avalue Technology Incorporation</b>		編號 No.	GM-13
		頁次 Page	第 15 頁/共 20 頁 15 of 20
名稱 Title	公司誠信經營守則暨行為指南 Procedures for Ethical Management and Guidelines for Conduct	版次 Rev.	A2

#### 5.11 產品與服務品質承諾

##### Commitment to product and service

本公司人員於產品研發、採購、製造、銷售、服務提供等商業行為過程，應遵循相關法規與國際準則，確保產品與服務之資訊透明性及安全性，防止直接或間接危害消費者或其他利害關係人之權益、健康與安全。有事實足認其商品或服務有危害消費者或其他利害關係人安全與健康之虞時，原則上應即回收該批產品或停止其服務。

The personnel of the company shall comply with relevant laws and international standards in the process of product development, procurement, manufacturing, sales, and service provision, to ensure the transparency and safety of information related to products and services and prevent any direct or indirect harm to the rights, health, and safety of consumers or other stakeholders. In case there are sufficient facts to determine that the company's products or services may pose a risk to the safety and health of consumers or other stakeholders, the company should, as a principle, recall the batch of products or suspend the services.

#### 5.12 公平交易行為

##### Fair trade

本公司從事營業活動，應依公平交易法及相關競爭法規進行。

The company shall follow the Fair-Trade Act and applicable competition laws and regulations when engaging in business activities.

#### 5.13 利益衝突與迴避政策

##### Conflict of Interest and Recusal

5.13.1 本公司提供適當管道供董事、經理人及其他出席(列席)董事會之利害關係人主動說明其與公司有無潛在之利益衝突。

The company provides appropriate channels for directors, executives, and other stakeholders attending (or participating in) the board meeting to proactively disclose any potential conflicts of interest they may have with the company.

<b>安勤科技股份有限公司</b> <b>Avalue Technology Incorporation</b>		編號 No.	GM-13
		頁次 Page	第 16 頁/共 20 頁 16 of 20
名稱 Title	公司誠信經營守則暨行為指南 Procedures for Ethical Management and Guidelines for Conduct	版次 Rev.	A2

5.13.2 本公司董事、經理人及其他出席(列席)董事會之利害關係人對董事會會議事項，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時，得陳述意見及答詢，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。董事間亦應自律，不得當相互支援。

When a director, executives, or other stakeholder of the company attending or present at a board meeting, or the juristic person represented thereby, has a stake in a matter under discussion in the meeting, shall state the important aspects of the stake in the meeting and, where there is a likelihood that the interests of the company would be prejudiced, may not participate in the discussion or vote on that proposal, shall recuse himself or herself from any discussion and voting, and may not exercise voting rights as proxy on behalf of another director. The directors shall exercise discipline among themselves and may not support each other in an inappropriate manner.

5.13.3 董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就前項會議之事項有利害關係者，視為董事就該事項有自身利害關係。

The spouse, blood relatives within the second degree, or companies that have a controlling or subordinate relationship with a director shall be deemed as having a personal stake in matters discussed in the aforementioned meeting if they have an interest in the matter at hand.

5.13.4 本公司人員若於執行業務時發現與其自身或其所代表之法人有利害衝突之情形，或可能使其自身、配偶、父母、子女或其有利害關係人獲得不正當利益之情形，應將相關情事同時呈報權責主管及誠信經營專(兼)責單位，權責主管應提供適當之指導。

If in the course of conducting company business, any personnel of the company discovers that a potential conflict of interest exists involving themselves or the juristic person that they represent, or that they or their spouse, parents, children, or a person with whom they have a relationship of interest is likely to obtain improper benefits, the personnel shall report the relevant matters to their supervisor and the Integrity Management Unit, and the supervisor shall provide the personnel with proper instructions.



<p style="text-align: center;"><b>安勤科技股份有限公司</b> <b>Avalue Technology Incorporation</b></p>		編號 No.	GM-13
		頁次 Page	第 17 頁/共 20 頁 17 of 20
名稱 Title	公司誠信經營守則暨行為指南 Procedures for Ethical Management and Guidelines for Conduct	版次 Rev.	A2

5.13.5 本公司人員不得藉其在公司擔任之職位，使其自身、配偶、父母、子女或任何他人獲得不正當利益。

The personnel of the company shall not take advantage of their positions in the company to obtain undue benefits for themselves, their spouses, parents, children, or any other individuals.

#### 5.14 會計制度及內部控制

##### Accounting and Internal Control

本公司應就具較高不誠信行為風險之營業活動，建立有效之會計制度及內部控制制度，並應隨時檢討，俾確保該制度之設計及執行持續有效。

稽核室定期查核前項制度遵循情形，作成稽核報告提報董事會。必要時得委任會計師或其他專業人士協助查核。

The company shall establish effective accounting systems and internal control systems for business activities possibly at a higher risk of being involved in an unethical conduct, and conduct reviews regularly so as to ensure that the design and enforcement of the systems are showing results.

The Internal Audit Department shall conduct regular audits of the compliance with the above system, prepare audit reports and submit them to the Board of Directors. If necessary, accountants or other professionals may be appointed to assist in the audit.

#### 5.15 教育訓練

##### Training

5.15.1 本公司董事長、總經理或高階管理階層應向董事及受雇人傳達誠信之重要性。

The chairperson, general manager, or senior management to communicate the importance of ethics to its directors, employees, and mandataries.

5.15.2 本公司每年至少舉辦一次教育訓練與宣導。而各業務承辦單位亦宜向與公司從事商業行為之相對人進行宣導，使其充分瞭解本公司誠信經營之決心及違反不誠信行為之後果。

The responsible unit of the company shall organize once training sessions each year.

<b>安勤科技股份有限公司</b> <b>Avalue Technology Incorporation</b>		編號 No.	GM-13
		頁次 Page	第 18 頁/共 20 頁 18 of 20
名稱 Title	公司誠信經營守則暨行為指南 Procedures for Ethical Management and Guidelines for Conduct	版次 Rev.	A2

#### 5.16 涉及不誠信行為之處理

##### Whistleblowing and Disciplinary Actions

5.16.1 本公司訂有「檢舉非法與不道德或不誠信行為案件處理準則」，並對於檢舉人身份及檢舉內容確實保密。

The company has established a "Regulations on Handling Reports of Illegal, Unethical or Dishonest Conduct" and we ensure the confidentiality of the identity of whistleblowers and the content of the reports.

5.16.2 如發現或接獲舉報本公司人員涉有不誠信之行為者，應即刻查明相關事實，如經證實確實違反相關法令或本公司誠信經營政策與規定者，除立即要求行為人停止相關行為，並為適當之處置，以及於公司內部揭露違反誠信行為之人員姓名、職稱、違反日期、內容及處理情形等相關資訊。情節重大者，將依相關法令或公司人事辦法予以解任或解雇，且於必要時向主管機關報告、移送司法機關偵辦，或透過法律程序請求損害賠償，以維護公司名譽及權益。

If misconduct by any employee of the company is discovered or reported, the relevant facts shall be immediately investigated. If it is confirmed that the employee has violated relevant laws, regulations, or the company's policies and regulations on ethical conduct, the employee shall be immediately required to stop the relevant behavior and be subject to appropriate measures. If the case is serious, the responsible person may be dismissed or terminated in accordance with relevant laws or company personnel regulations, and the competent authority may be notified, or the judicial authority may be requested to investigate through legal procedures to protect the reputation and interests of the company.

#### 5.17 資訊揭露

##### Disclosure of Information

本公司於公司網站、年報及公開說明書揭露誠信經營守則執行情形。

The company discloses the compliance with the Code of Ethical Conduct on the website, annual report, and public statement.

<p style="text-align: center;"><b>安勤科技股份有限公司</b> <b>Avalue Technology Incorporation</b></p>		編號 No.	GM-13
		頁次 Page	第 19 頁/共 20 頁 19 of 20
名稱 Title	公司誠信經營守則暨行為指南 Procedures for Ethical Management and Guidelines for Conduct	版次 Rev.	A2

#### 5.18 誠信經營守則之檢討修正

Reviewed and revision of the principles.

本公司隨時注意國內外誠信經營相關規範之發展，並鼓勵董事、經理人及受雇人提出建議，據以檢討改進公司訂定之誠信經營守則及推動之措施，以提昇公司誠信經營之落實成效。

The company shall at all times monitor the development of relevant local and international regulations concerning ethical corporate management and encourage their directors, supervisors, managers, and employees to make suggestions, based on which the adopted ethical corporate management policies and measures taken will be reviewed and improved with a view to achieving better implementation of ethical management.

#### 5.19 施行

Supplementary Provisions

5.19.1 本程序經董事會通過後實施，並送審計委員會及提報股東會，修正時亦同。

The guidelines, and any amendments to it, shall be implemented upon approval by the Board of Directors, delivered to the Audit Committee, and submitted to a shareholders meeting.

5.19.2 本程序提報董事會討論時，應充分考量各獨立董事之意見，並將其反對或保留之意見，於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。

When these Procedures and Guidelines are submitted to the Board of Directors for discussion, the opinions of each independent director shall be fully considered, and any objections or reservations expressed shall be recorded in the minutes of the Board Meeting. If an independent director is unable to attend a Board Meeting in person to express objections or reservations, they must provide a written opinion before the meeting, unless there is a legitimate reason not to do so. This opinion shall also be recorded in the minutes of the Board Meeting.

<b>安勤科技股份有限公司</b> <b>Avalue Technology Incorporation</b>		編號 No.	GM-13
		頁次 Page	第 20 頁/共 20 頁 20 of 20
名稱 Title	公司誠信經營守則暨行為指南 Procedures for Ethical Management and Guidelines for Conduct	版次 Rev.	A2

六、使用表單 Used Form

無 N/A

七、參考文件 Reference Document

7.1 公司守則(HR-01)

Company Regulations (HR-01)

7.2 員工任用管理辦法(HR-02)

Employee Appointment Management Measures (HR-02)

7.3 董事及經理人道德行為準則(GM-12)

Code of Ethical Conduct for Directors and Managerial Officers (GM-12)

7.4 檢舉非法與不道德或不誠信行為案件處理準則(GM-14)

Regulations on Handling Reports of Illegal, Unethical or Dishonest Conduct (GM-14)

7.5 上市上櫃公司誠信經營守則

Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies

7.6 政治獻金法

Political Donations Act