

誠信經營及從業道德守則 Code of Business Conduct and Ethics

1 目的

Purpose

晶兆成科技股份有限公司（以下簡稱本公司）為符合力成集團（以下簡稱集團）建立誠信經營之企業文化及落實誠信經營政策，並基於公平、誠實、守信、透明原則從事商業活動，並積極防範不誠信行為，依「上市上櫃公司誠信經營守則」及相關施行細則訂定本公司「誠信經營及從業道德守則」（下稱本守則），具體規範本公司人員於執行業務時應注意之事項。

In order to comply with the PTI Group (the "Group") to foster ethical business environment, to implement business integrity policy, to engage in commercial activities following the principles of fairness, honesty, faithfulness and transparency, and to actively prevent unethical conduct, Terapower Technology Inc. (the "Company") hereby promulgate this "Code of Business Conduct and Ethics"(the "Guidelines") pursuant to the provisions of the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies" and related enforcement rules for the purposes to providing all personnel of the Company with clear directions for the performance of their duties.

2 範圍 Scope

2.1 適用範圍 Applicability

2.1.1 本守則適用範圍及於本公司之子公司、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 of the Guidelines includes the subsidiaries of the Company, any incorporated foundation in which the Company's accumulated contributions, direct or indirect, exceed 50 percent of the total funds of the foundation, and other group enterprises and organizations, such as institutions or legal entities, substantially controlled by the Company.

2.1.2 本守則所稱「本公司人員」，係指本公司及集團企業與組織董事、委員會委員、經理人、受僱人、受任人及具有實質控制能力之人。

For the purposes of the Guidelines, the term "personnel of the Company" refers to any director, committee member, managerial officer, employee, appointee or person having substantial control, of the Company or its group enterprises and organizations.

2.2 定義 Definitions

2.2.1 不誠信行為：本守則所稱「不誠信行為」，係指本公司人員於執行業務過程中，為獲得或維持利益，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。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、受僱人、受任人及具有實質控制能力者或其他利害關係人。

Unethical conduct: The term "unethical conduct" referred in the Guidelines means the activity that any personnel of the Company, in the course of their duties, directly or indirectly provides,

promises, requests, or accepts improper benefits or commits a breach of ethics, unlawful act, or breach of fiduciary duty for purposes of acquiring or maintaining benefits. The counterparties of the unethical conduct under the preceding paragraph include public officials, political candidates, political parties or their staffs, and government-owned or private-owned enterprises or institutions and their directors, supervisors, managerial officers, employees, appointees and persons having substantial control, or other interested parties.

2.2.2 利益態樣：本守則所稱「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、疏通費、款待、應酬及其他有價值之事物。

Types of benefits: The term “benefits” referred in the Guidelines means any money, gratuity, gift, commission, position, service, preferential treatment, rebate, facilitating payment, entertainment, dining, or any other item of value in whatever form or name.

3 權責單位 Responsible Unit

3.1 本公司為健全誠信經營之管理，設置『企業社會責任室』為專責單位，隸屬於董事會，負責誠信經營政策與防範方案之修定及監督執行，主要掌理下列事項，並定期向董事會報告：

For the purpose of managing ethical business conduct, the Company will establish and dedicate the “Corporate Social Responsibility Office” as the responsible unit (the "responsible unit") directly under the Board of Directors, in charge of the amendment, implementation and supervision of the ethical business policy and prevention of unethical business conduct, and should be responsible for the following matter, and shall report to the Board of Directors on a regular basis.

3.1.1 協助將誠信與道德價值融入公司經營策略，並配合法令制度訂定確保誠信經營之相關防弊措施。

Assist to incorporate the business integrity and ethics into the business strategy of the Company, and to establish the preventive measures in accordance with the laws and regulations to ensure the business integrity.

3.1.2 定期分析及評估營業範圍內不誠信行為風險，並據以訂定防範不誠信行為方案，及於各方案內訂定工作業務相關標準作業程序及行為指南。

Analyze and assess on regular basis business activities within business scope which are at a higher risk of being involved in unethical conduct, and hereby establish plans to prevent unethical business conduct, and to set forth the related work scope, standard procedures and guidelines for each plan.

3.1.3 規劃內部組織、編制與職掌，對營業範圍內較高不誠信行為風險之營業活動，安置相互監督制衡機制。

Propose internal organizations and job functions, and cross-checking monitoring systems for those business activities within operation scope that may involve high unethical business conduct.

3.1.4 舉辦公司誠信政策教育訓練與宣導，使員工充分瞭解公司誠信經營之決心、政策、防範方案及違反不誠信行為之後果。

Hold the business ethics education training courses to let the employees understand the

determination, policy and preventive action of the business ethics and the consequences of involving unethical conduct.

3.1.5 規劃檢舉制度及訂定檢舉事項之類別及其所屬之調查標準作業程序及確保執行之有效性。
Set up the channels to report unethical conducts, and the categories and investigation procedures for each type of unethical conducts, and ensure the effective implementation.

3.1.6 協助董事會及管理階層查核及評估落實誠信經營所建立之防範措施是否有效運作，並定期就相關業務流程進行評估遵循情形，作成報告。

Assist the Board of Directors and the managerial personnel to examine and evaluate the effectiveness of the preventive action for unethical conducts, and evaluate and report the relevant compliance procedures on a regular basis.

3.1.7 建立推動誠信經營之量化數據，持續分析評估誠信政策推動成效，於公司網站、年報及公開說明書揭露其誠信經營採行措施、履行情形及前揭量化數據與推動成效，並於公開資訊觀測站揭露誠信經營守則之內容。

Establish the data related to the implementation of business integrity, and analyze and evaluate the effectiveness of such ethics implementation, and disclose such ethics policy, implementation status and evaluation result in the website and annual report of the Company, and disclose the Guidelines in the Market Observation Post System.

3.2 本公司內部稽核單位應就具較高不誠信行為風險之營業活動，依不誠信行為風險之評估結果，擬訂相關稽核計畫，內容包括稽核對象、範圍、項目、頻率等，並據以查核防範方案遵循情形，且得委任會計師執行查核，必要時，得委請專業人士協助。查核結果應通報高階管理階層及企業社會責任室，並作成稽核報告提報董事會。

The Audit Office should base on the assessed results of the risk of involvement in unethical conduct, devise relevant audit plans for business activities possibly at a higher risk of being involved in an unethical conduct. Audit plans should include auditees, audit scope, audit items, audit frequency, etc. This audit may be conducted by the CPA, and if necessary, can be conducted with the assistance of professionals. The audit results should be reported to senior management and Corporate Social responsibility Office, and should report the result to the Board of Director.

3.3 本公司未設專置專責單位與稽核單位時，專責單位與稽核單位的職能則由集團之專責單位與稽核單位執行。

When the Company does not set up the dedicated responsible unit and internal audit unit, each unit function shall be executed by the corresponding unit of the Group.

4 內容 Contents

4.1 禁止提供或收受不當利益

Prohibition against Providing or Accepting Improper Benefits

4.1.1 本公司人員於執行業務時，不得直接或間接提供、收受、承諾或要求金錢、餽贈、服務、優

待、款待、應酬及其他任何形式之不當對價關係利益，藉以建立商業關係或影響商業交易行為。但有下列各款情形外，不在此限，但應符合「上市上櫃公司誠信經營守則」及本守則或其他相關法規之規定，且每人/項/次可接受之饋贈或禮品價值不得超過新台幣 3,000 元，一年不宜超過五次，始得為之：

During the course of business dealing, the personnel of the Company should not provide, accept, promise or request, directly or indirectly, any money, gratuity, service, preferential treatment, entertainment, dining or other inappropriate benefits to establish business relationship or influence commercial transactions except under one of the following circumstances, provided however that the conduct of the given personnel of the Company shall comply with the relevant provisions of the Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies, the Guidelines and the relevant laws and regulations. Each gift, gratitude or hospitality equivalent amounts should not more than NT\$ 3,000 per person/item/time, and not more than five times a year:

4.1.1.1 符合營運所在地法令之規定者。

The conduct is in compliance with the laws and regulations of the place where the Company is conducting business operations.

4.1.1.2 基於商務需要，於國內（外）訪問、接待外賓及推動業務時，依當地禮貌、慣例或習俗所為之社交行為。

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 and promotion of business.

4.1.1.3 基於社交禮俗、商業目的或促進關係參加或邀請他人舉辦之社交活動。

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.

4.1.1.4 因業務需要而邀請客戶或受邀參加特定之商務活動、工廠參觀等活動之商務行為。

Invitations to guests or attendance at commercial activities or factory visits in relation to business needs, when the method of fee payment, number of participants, class of accommodations, and the time period for the event or visit have been specified in advance.

4.1.1.5 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.

4.1.1.6 主管之獎勵、救助、慰問或慰勞等。

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

4.1.1.7 因訂婚、結婚、生育、喬遷、就職、陞遷、退休、辭職、離職及本人、配偶或直系親屬之傷病或死亡而提供或收受親屬或經常往來朋友之餽贈。

Money or other benefits provided to or received from relatives or friends due to engagement, marriage, maternity, relocation, assumption of a position, promotion or transfer, retirement,

resignation, or severance, or the injury, illness, or death of the recipient or the recipient's spouse or lineal relative.

4.1.1.8 其他符合公司規定者。

Other conduct that complies with the rules of the Company.

4.1.2 本公司人員遇有他人直接或間接提供或承諾給予金錢、餽贈、服務、優待、款待、應酬及其他利益時，除有前條各款所訂情形外，應依下列程序辦理：

Except under any of the circumstances set forth in the preceding article, when any personnel of the Company are provided with or are promised, either directly or indirectly, any money, gratuity, service, preferential treatment, entertainment, dining, or other benefits by a third party, the matter shall be handled in accordance with the following procedures:

4.1.2.1 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，陳報其直屬主管，必要時並知會本公司專責單位。

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 immediate supervisor within 3 days from the acceptance of the benefit, and the responsible unit shall be notified if necessary.

4.1.2.2 提供或承諾之人與其職務有利害關係者，應予退還或拒絕，並陳報其直屬主管及知會本公司專責單位；無法退還時，應於收受之日起三日內，交本公司專責單位處理。

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, and shall report to his or her immediate supervisor and notify the responsible unit. When the benefit cannot be returned, then within 3 days from the acceptance of the benefit, the personnel shall refer the matter to the responsible unit for handling.

4.1.3 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:

4.1.3.1 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.

4.1.3.2 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.

4.1.3.3 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.

- 4.1.4 本公司專責單位應視第一項財物之性質及價值，提出退還、付費收受、歸公、轉贈慈善機構或其他適當建議，陳報核准後執行。

The responsible unit of the Company shall make a proposal, based on the nature and value of the benefit under paragraph 1, that it be returned, accepted on payment, given to the public, donated to charity, or handled in another appropriate manner. The proposal shall be implemented after being reported and approved.

4.2 禁止與處理疏通費之程序

Prohibition against and Handling Procedure for Facilitating Payments

- 4.2.1 本公司不得提供或承諾任何疏通費。本公司人員如因受威脅或恐嚇而提供或承諾疏通費者，應紀錄過程陳報直屬主管，並通知本公司專責單位。

The Company shall neither provide nor promise any facilitating payment. If any personnel of the Company provides or promises a facilitating payment under threat or intimidation, they shall submit a report to their immediate supervisor stating the facts and shall notify the responsible unit.

- 4.2.2 本公司專責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，並應立即通報司法單位。

Upon receipt of the report under the preceding paragraph, the responsible unit shall take immediate action and undertake a review of relevant matters in order to minimize the risk of recurrence. In a case involving alleged illegality, the responsible unit shall also immediately report to the relevant judicial agency.

4.3 利益衝突迴避

Avoidance of Conflict of Interest

- 4.3.1 本公司董事、委員會委員、經理人及其他出席或列席董事會之利害關係人應秉持高度自律，對董事會所列議案，與其自身或其代表之法人有利害關係者，且該利害關係如有害於公司利益之虞者，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。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，就董事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 board directors, committee members, managerial personnel, and any stakeholders who attend the board meeting shall maintain a high degree of self-discipline; when a proposal at a board of directors meeting concerns a director's personal interest or the interest of the legal entity represented by the director, and such a relationship is likely to prejudice the interest of this Company, that director shall not participate in the discussion nor vote on that proposal. In addition, that director shall recuse himself or herself when the discussion and voting is in progress, 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. The spouse or any relative by blood within the second degree of kinship of a director, or any company has controlling or subordinate relation with a director, has a personal interest in the matter under discussion at a board

meeting, which shall be deemed as the said director having such personal interest.

- 4.3.2 本公司人員於執行公司業務時，不得藉其在公司擔任之職位或影響力，使其自身、配偶、父母、子女或其所代表之法人及任何他人獲得不正當利益。當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、子女或與其有利害關係人獲得不正當利益之情形，應將相關情事同時陳報直屬主管及本公司專責單位。

If in the course of conducting company business, any personnel of this Company discovers that a potential conflict of interest exists involving themselves or the legal entity 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 both his or her immediate supervisor and the responsible unit.

- 4.3.3 本公司人員不得將公司資源使用於公司以外之商業活動，且不得因參與公司以外之商業活動而影響其工作表現。

No personnel of this Company may use company resources on commercial activities other than those of this Company, nor may any personnel's job performance be affected by his or her involvement in the commercial activities other than those of this Company.

- 4.3.4 盡職申報

Due Diligence

為建立誠信經營之企業文化及落實利益衝突迴避，本公司人員應依以下說明如實申報。
To establish a corporate culture of integrity management and implement conflicts of interest avoidance, all employees of the Company should report truthfully according to the following instructions.

- 4.3.4.1 申報對象

Reporting Objects

- A. 有三親等內親屬任職於本公司。

Relatives within third degree of kinship working in the Company.

- B. 有三親等內親屬任職於與公司有交易往來的供應商，且親屬所擔任職務為「業務/銷售人員、業務/銷售主管」、「主管職、經理人」、「董事、監察人」、或「經營所有人」者。

Relatives within third degree of kinship working for suppliers who having business dealings with the Company, and the relatives serve as “sales staff, supervisor”, “managerial officer, manager”, “director, supervisor”, or “operating owner”, employee should report it truthfully.

- C. 有三親等內親屬在公司的競爭對手（封測同業）擔任重要、關鍵、或敏感職位，例如「研發人員/研發主管」、「主管職、經理人」、或「董事、監察人」。

Relatives within third degree of kinship who serves as important, critical or sensitive positions in the Company's competitors (assembly and testing industry), for example, “RD staff, supervisor”, “managerial officer, manager”, or “director, supervisor”, employee should

report it truthfully.

4.3.4.2 申報時間：於員工到職時、執行年度從業道德訓練時，以及當知悉有上述三類親屬關係時，進行申報。

Reporting time: during new staff onboarding, annual ethics training and when knew above three kinds of kinship relationships.

4.3.4.3 申報結果若有違反利益衝突者，將依據內部相關辦法辦理。

Any conflict of interest will be handled according to relevant internal policies.

4.4 政治獻金、慈善捐贈或贊助辦理程序

Procedures for Making Political Contributions, Charitable Donations or Sponsorships

4.4.1 政治獻金：本公司提供政治獻金，應符合政治獻金法及公司內部權責劃分辦法等相關作業程序，不得藉以謀取商業利益或交易優勢，並應依下列規定辦理：

Political contributions: The Company shall comply with the Political Donations Act and the internal Delegation of Authority and related operational procedures to make a political contribution and such political contributions shall not be made in exchange for commercial gains or business advantages. Further, the political contributions shall be made in accordance with the following:

4.4.1.1 應確認係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。

It shall be ascertained that the political contribution is in compliance with the laws and regulations governing political contributions in the country in which the recipient is located, including the maximum amount and the form in which a contribution may be made.

4.4.1.2 決策應做成書面紀錄。

A written record of the decision-making process shall be kept.

4.4.1.3 政治獻金應依法規及會計相關處理程序予以入帳。

Account entries shall be made for all political contributions in accordance with applicable laws and regulations and relevant procedures for accounting treatment.

4.4.1.4 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 making political contributions, commercial dealings, applications for permits, or carrying out other matters involving the interests of this Company with the related government agencies shall be avoided.

4.4.2 慈善捐贈或贊助：本公司提供慈善捐贈或贊助，應符合相關法令及公司內部權責劃分辦法等相關作業程序，不得為變相行賄，並應依下列事項辦理：

Charitable donations or sponsorships: The Company shall comply with relevant laws and regulations, and internal Delegation of Authority and related operational procedures to make a

charitable donations or sponsorships, and such donations or sponsorships shall not surreptitiously engage in bribery. Further, the charitable donations or sponsorships shall be made in accordance with the following:

4.4.2.1 應符合營運所在地法令之規定。

It shall be ascertained that the donation or sponsorship is in compliance with the laws and regulations of the country where this Company is doing business.

4.4.2.2 決策應做成書面紀錄。

A written record of the decision making process shall be kept.

4.4.2.3 慈善捐贈或贊助後，應確認金錢流向之用途與捐助目的相符。

After a charitable donation or sponsorship has been given, it shall be ascertained that the destination to which the money flows is consistent with the purpose of the contribution.

4.5 建立商業關係程序

Procedures for Developing & Establishing Business Relationship

4.5.1 建立商業關係前評估往來對象之合法性、誠信經營政策

Evaluation of legality and ethical management policy prior to development of commercial relationships with a third party :

本公司與他人建立商業關係前，應先行評估代理商、供應商、客戶或其他商業往來交易對象之合法性、誠信經營政策，以及是否曾涉有不誠信行為之紀錄，避免與涉有不誠信行為者進行交易。本公司於評估商業往來交易對象時，可採行適當查核程序，就下列事項檢視其商業往來對象，以瞭解其誠信經營之狀況：

Before developing a commercial relationship with another party, such as an agent, supplier, customer, or other counterparty in commercial dealings, this Company shall evaluate the legality and ethical management policy of the party and ascertain whether the party has a record of 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 this 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:

4.5.1.1 該企業之國別、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.

4.5.1.2 該企業是否有訂定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.

4.5.1.3 該企業營運所在地是否屬於貪腐高風險之國家。

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

4.5.1.4 該企業所營業務是否屬賄賂高風險之行業。

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

4.5.1.5 該企業長期經營狀況及商譽。

The long-term business condition and degree of goodwill of the enterprise.

4.5.1.6 諮詢其企業夥伴對該企業之意見。

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

4.5.1.7 該企業是否曾有賄賂或非法政治獻金等不誠信行為之紀錄。

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

4.5.2 向交易對象說明公司之誠信經營政策與規定：

Statement of ethical management policy to counterparties in commercial dealings:

本公司人員於從事商業行為過程中，應向交易對象說明公司之誠信經營政策與相關規定，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，包括回扣、佣金、疏通費或透過其他途徑提供或收受不正當利益。

Any personnel of this Company, when engaging in commercial activities, shall make a statement to the trading counterparty about this 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, including rebates, commissions, facilitating payments, or other improper benefits provided or accepted through other channels.

4.5.3 避免與不誠信經營之對象從事商業交易：

Avoidance of Commercial Dealings with Unethical Parties:

本公司人員應避免與不誠信經營之代理商、供應商、客戶或其他商業往來對象從事商業交易，經發現業務往來或合作對象有不誠信行為者，應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 this Company shall avoid business transactions with an unethical agent, supplier, customer, or other counterparty in commercial interactions. When the counterparty or partner 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 this Company's ethical management policy.

4.5.4 於契約中約定誠信經營條款：

Stipulation of Terms of Ethical Management in Contracts :

本公司與他人簽訂契約時，應充分瞭解對方之誠信經營狀況，並將遵守誠信經營納入契約條款，於契約中得明訂下列事項：

Before entering into a contract with another party, the Company shall gain a thorough knowledge of the status of the other party's ethical management, and may make the observance of ethical management as a part of the terms and conditions of the contract, stipulating at the least the following matters:

- 4.5.4.1 任何一方知悉有人員違反禁止佣金、回扣或其他利益之契約條款時，應立即據實將此等人員之身分、提供、承諾、要求或收受之方式、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。一方如因此而受有損害時，得向他方請求損害賠償。

When a party to the contract becomes aware that any personnel has violated the terms and conditions pertaining to prohibition of commissions, rebates, or other 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 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 damage from the breaching party.

- 4.5.4.2 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.

- 4.5.4.3 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.

4.6 其他誠信經營政策

Other Ethical Business Conduct Policy

4.6.1 揭露公司誠信經營政策

Disclosure of Ethical Management Policy to the Public

本公司應於內部規章、年報、公司網站或其他文宣上揭露其誠信經營政策，並適時於產品發表會、法人說明會等對外活動上宣示，使其供應商、客戶或其他業務相關機構與人員均能清楚瞭解其誠信經營理念與規範。

The Company shall disclose its ethical management policy in its internal rules, annual reports, on the company's websites, and in other promotional materials, and may make timely announcements of the policy in events held for outside parties such as product launches and investor press conferences, 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.

4.6.2 禁止從事內線交易

Prohibition against Insider Trading

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。

The Company's personnel 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 the undisclosed information to any other party in order to prevent another party from using such information to engage in insider trading.

4.6.3 禁止洩露機密資訊

Prohibition against Disclosure of Confidential Information

4.6.3.1 本公司人員應確實遵守公司商業機密之相關作業規定，不得洩露所知悉之公司商業機密予他人，且不得探詢或蒐集非職務相關之公司商業機密。

All personnel of the Company shall faithfully follow the operational directions pertaining to the trade secrets owned and possessed by the Company, and may not disclose to any other party such trade secrets of which they have learned, nor may they inquire about or collect any trade secrets of the Company unrelated to their individual duties.

4.6.3.2 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 outside of the Company that is involved in any merger, demerger, acquisition and share transfer, major memorandum of understanding, strategic alliance, other business partnership plan, or the signing of a major contract by the Company shall be required to sign a non-disclosure agreement in which they undertake not to disclose to any other party any trade secret or other material information of the Company acquired as a result, and that they may not use such information without the prior consent of the Company.

4.6.4 禁止侵害智慧財產權

Prohibition against Infringement of Intellectual Property Rights

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 relevant laws and regulation, internal operating procedures and contracts relating to intellectual property rights, and shall not use, disclose, dispose, destroy, or involve in any act infringing intellectual property right unless a consent is given by the intellectual property owner.

4.6.5 禁止從事不公平競爭之行為

Prohibition against Acts of Unfair Competition

本公司應依相關競爭法規從事營業活動，不得固定價格、操縱投標、限制產量與配額，或以分配顧客、供應商、營運區域或商業種類等方式，分享或分割市場。

The Company shall conduct business activities in accordance with relevant laws and regulations governing fair business competition, and shall not fix price, manipulate the bidding, limit production and quota, or allocate and divide market by means of allocating customers, suppliers, operating regions, business activities, etc.

4.6.6 防範產品或服務損害利害關係人

Preventing Products or Services from Damaging the Stakeholders

4.6.6.1 本公司人員於產品與服務之研發、採購、製造、提供或銷售過程，應遵循相關法規與國際準則，確保產品及服務之資訊透明性及安全性，制定且公開其消費者或其他利害關係人權益保護政策，並落實於營運活動，以防止產品或服務直接或間接損害客戶或其他利害關係人之權益、健康與安全。

The personnel of the Company shall comply with relevant laws, regulations and international guidelines in each process of research & development, procurement, manufacturing, supply and sales, shall ensure the information transparency and safety of the products and services provided, shall establish and disclose the policy relating to the protection of rights of customers and stakeholders, and shall implement such in operating activities to prevent the products and services provided from damaging, directly or indirectly, the right, health and safety of customers and other stakeholders.

4.6.6.2 本公司有事實足認其商品、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 Company shall immediately recall the products or stop the services if there is sufficient fact to evidence the products or services that will pose a risk to the safety and health of consumers and other stakeholders.

4.7 檢舉制度、不誠信之行為處置、獎懲及申訴制度

Offence-Reporting System, Disposition of Unethical Conducts, and Reward, Punishment and Appeal System

4.7.1 檢舉制度與程序

Offence-Reporting System and Procedure

4.7.1.1 本公司應建立並公告獨立檢舉信箱(csr@pti.com.tw、hr@terapower.comt.w)與專線(03-5980300 分機 338926、03-5982828 分機 535566)，供公司內部及外部人員檢舉使用，內部人員如有虛報或惡意指控之情事，應予以紀律處分，情節重大者應予以革職。以實名檢舉為原則，匿名檢舉為例外；

The Company sets up and announces the offence-reporting emails (csr@pti.com.tw, hr@terapower.com.tw) and hotline (03-5980300 Ext. 338926, 03-5982828 Ext. 535566) for internal and external personnel to report offence. The personnel who involves in false misstatement or malicious accusation shall be disciplined or even dismissed. The real-name report is the principle, anonymous report is an exception ;

4.7.1.1.1 實名檢舉人應至少提供下列資訊，欠缺其中之一者，概不受理：

The real-name offence report will not be accepted when it comes to the lack of any one of the following information.

A. 檢舉人姓名與正確聯繫資訊。

The name and the correct contact information of the offence reporter.

B. 被檢舉人之姓名或其他足以識別被檢舉人身分特徵之資料。

The name of the violator or any feature or characteristic that is sufficient to indentify the violator.

C. 可供調查之具體事證。

The evidence that is concrete and sufficient to conduct investigation towards the violation.

4.7.1.1.2 匿名檢舉如已檢附確實書證或物證，並對情節、當事人姓名、時間、地點、關係人等闡述清楚者，專責人員亦得展開內部初步調查。惟因證據鏈中斷或法律構成要件欠缺，需匿名檢舉人補充說明或提供資料，經聯繫無著或不回應者，專責人員得逕予結案。For all anonymous reports, initial internal investigation shall be conducted by investigation officer, even if written and physical evidences are attached with clear elaboration of circumstances, relevant party's name, time, location, related parties, etc. In case of any evidence chain disruption or lack of legal elements of offence, the whistle-blower has to provide additional information and/or document(s). The case shall be deemed to be closed if no further response is received from the whistle-blower.

4.7.1.2 檢舉情事涉及一般員工，應呈報至部門主管，檢舉情事涉及董事或高階管理階層，應呈報至本公司獨立監察人及集團獨立董事或審計委員會。如經調查發現重大違規情事或公司有受重大損害之虞時，應立即作成報告，以書面通知本公司獨立監察人及集團獨立董事或審計委員會。

If the offence report involves ordinary employee, this should be submitted to the department supervisor. If the offence report involves a board director or senior management, this should be submitted to the independent supervisor of the Company and the independent board directors or the Audit Committee of the Group. After the investigation process and if this offence involves a material violation of laws or internal rules or may cause a significant loss to the Company, a report should be prepared immediately and shall give the independent supervisor of the Company and the independent board directors or the Audit Committee of the Group a written notice.

4.7.1.3 專責單位受理檢舉案件後，應會同受呈報主管或單位配合公司稽核室調查，必要時由其他相關部門提供協助，並將檢舉受理、調查過程、調查結果及相關文件製作書面或電子紀錄，並自檢舉受理時起保存五年，保存期限未屆滿前發生與檢舉內容相關之訴訟時，前開資料應保存至訴訟終結。

After the responsible unit receives an offence report, it shall jointly investigate such offence with the supervisor or the unit receiving the offense report under the assistance from the audit office

and related departments if necessary, shall proceed in accordance with relevant internal rules, and shall keep the records of such acceptance of offence report, investigation process, result and relevant documentation in the form of paper or electronic files. The term of keeping the aforesaid records is five (5) years from the date of acceptance of offence report. However, if any litigation relating to the said offence report arises before the expiration of the term of keeping records, the said records shall be kept till the date such litigation concludes.

- 4.7.1.4 本公司應保密檢舉人身分及檢舉內容，且保護檢舉人不因檢舉情事而遭受不當之處置。
The Company shall keep the identity of offence reporter and its report content in confidence, and shall protect such reporter from being subject to inappropriate disposition due to his/her offence report.

4.7.2 處置公司人員不誠信之行為

Handling of unethical conduct by personnel of the Company

- 4.7.2.1 如經證實被檢舉人確有違反相關法令或本公司誠信經營政策與規定者，應立即要求停止相關行為，並為適當之處置，且於必要時透過法律程序請求損害賠償，以維護公司之名譽及權益。

If it is verified that the violator indeed violates applicable laws and regulations or the Company's policy and procedures of ethical management, the Company shall immediately require the violator to cease the conduct and shall make an appropriate disposition. When necessary, the Company will institute legal proceedings and seek damages to safeguard its reputation and its rights and interests.

- 4.7.2.2 對於檢舉情事經查證屬實，應責成相關單位檢討相關內部控制制度及作業程序，並提出改善措施，以杜絕相同行為再次發生。本公司專責單位應將不誠信行為、其處理方式及後續檢討改善措施，向董事會報告。

With respect to the verified offence report, the Company shall charge relevant units with the task of reviewing the internal control system and relevant procedures and proposing corrective measures to prevent a recurrence of the same unethical conduct. The responsible unit of the Company shall submit to the board of directors a report on the unethical conduct, actions taken, and subsequent reviews and corrective measures.

4.7.3 他人對公司從事不誠信行為之處置

Actions upon Event of Unethical Conduct by Others towards the Company

本公司人員遇有他人對公司從事不誠信行為，其行為如涉有不法情事，公司應將相關事實通知司法、檢察機關；如涉有公務機關或公務人員者，並應通知政府廉政機關。

If any personnel of the Company discovers that another party has engaged in unethical conduct towards the Company, and such unethical conduct involves alleged illegality, the Company shall report the relevant facts to the judicial and prosecutorial authorities; where a public service agency or public official is involved, the Company shall additionally notify the governmental anti-corruption agency.

4.7.4 獎懲及申訴制度

Rewards and Penalties; the Appeal Procedures for Disciplinary Measures

4.7.4.1 本公司應公布違反誠信經營規定之懲戒與申訴制度，並將誠信經營納入員工績效考核與人力資源政策中，設立明確有效之獎懲及申訴制度。

The Company shall announce the rewards and penalties, and the appeal procedures for disciplinary measures for violation of ethical conduct, and shall link ethical management to employee performance evaluations and human resources policy, and establish clear and effective systems for rewards, penalties, and complaints.

4.7.4.2 本公司對於本公司人員違反誠信行為情節重大者，應依相關法令或依公司人事辦法予以解任或解雇。

If any personnel of the Company seriously violates ethical conduct, the Company shall dismiss the personnel from his/her position or terminate his/her employment in accordance with applicable laws and regulations or the internal policy and procedures of the Company.

4.7.4.3 本公司應於內部網站揭露違反誠信行為之違反內容及處理情形等資訊。

The Company shall disclose on its intranet information the matters related to ethical conduct violation, its investigation result and the disciplinary measures.

4.7.5 檢舉人獎勵措施

Award Measure for the Offence Reporter

4.7.5.1 檢舉案件經查證證實確有違反相關法令或本公司誠信經營政策與規定者，本公司將從實際已自被檢舉人獲償金額中依下列比例發放檢舉獎金：

If the alleged offence is verified that there is indeed a violation of applicable laws and regulations or the Company's policy and procedures of ethical management, the Company may award the amount indemnified by the violator to the offence reporter based on the following percentage:

4.7.5.1.1 檢舉人提供之證據資料有助於本公司、司法或相關主管機關開始調查者，百分之零點五，最高以新台幣五十萬元為上限。

0.5 percent, if the evidence provided by the offence reporter is helpful for the Company, judicial and relative competent authorities to start investigation. However, the amount shall not exceed NT\$ 500,000.

4.7.5.1.2 檢舉人提供之證據資料可明確證明不誠信行為，不須本公司、司法或相關主管機關調查者，百分之一，最高以新台幣一百萬元為上限。

1.0 percent, if the evidence provided by the offence reporter is so concrete and clear to prove unethical conduct had been done without any further investigation by the Company, judicial and relative competent authorities. However, the amount shall not exceed NT\$ 1,000,000.

4.7.5.2 檢舉人於同一案件僅得受領一次檢舉獎金。

The offence reporter shall be awarded only one time for one case.

4.7.5.3 第 1 項之證據資料有下列情形之一者，檢舉獎金應平均分配：

The award shall be split evenly among offence reporters, if the evidence under paragraph 1 is provided under following circumstances:

4.7.5.3.1 有數名檢舉人共同聯名。

Such evidence is provided by plural offence reporters in the same time.

4.7.5.3.2 有數名檢舉人分別提供相同事證。

Such evidences are provided by plural offence reporters respectively, however, the content of them is same.

4.7.5.4 檢舉人所提出之檢舉有下列行為之一者，不發予檢舉獎金或追回已發放之檢舉獎金：

The award shall not be granted to the offence reporter, or shall be returned if it was granted to the offence reporter already, provided that the offence reporter engages in one of the following conducts:

4.7.5.4.1 檢舉案件未經本公司或司法機關對外揭露前，檢舉人即直接或間接揭露檢舉案件。

To directly or indirectly disclose the offense report before the Company or judicial authority disclose it

4.7.5.4.2 檢舉人參與或強迫他人參與不誠信行為。

To engage in or coerce others to engage in unethical conduct

4.7.5.4.3 使用偽造或變造證據。

To provide evidence that is forged or altered

5 參考文件 Reference Documents

5.1 相關法令依據

Sources of Relevant Laws & Regulations

5.1.1 「上市上櫃公司誠信經營守則」

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

5.2 相關公司辦法

Relevant Internal Rules of the Company

6 實施 Enforcement

6.1 本守則經董事會決議通過後實施；修正時亦同。本守則未盡事宜，悉依照相關法規之規定辦理。

The Guidelines and any amendments hereto shall be implemented after adoption by resolution of the board of directors. The matters not specified in the Guidelines shall follow the relevant laws and regulations.

6.2 本守則訂立於中華民國 107 年 12 月 21 日。

These Procedures and Guidelines are promulgated on December 21, 2018.

6.3 本守則第一次修正案經董事會於中華民國 111 年 4 月 21 日決議通過實施。

The first amendment to the Guidelines is implemented after the Board of Directors passed the resolution on April 21, 2022.