

榮剛材料科技股份有限公司
Gloria Material Technology Corporation
永續發展實務守則
Sustainable Development Best Practice Principles

第一章 總則

Chapter I General Principles

第一條

Article 1

本公司為實踐企業社會責任，並促成經濟、環境及社會之進步，以達永續發展之目標，爰參照「上市上櫃公司永續發展實務守則」，訂定本守則以資遵循。

In order to fulfill corporate social responsibility and to promote economic, environmental, and social advancement for purposes of sustainable development, the Company hereby adopts these Principles with reference to the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies."

第二條

Article 2

本公司於從事企業經營之同時，積極實踐永續發展，以符合國際發展趨勢，並透過企業公民擔當，提升國家經濟貢獻，改善員工、社區、社會之生活品質，促進以永續發展為本之競爭優勢。

The Company shall, in the course of its business operations, actively fulfill sustainable development so as to follow international development trends and to contribute to the economic development of the country, to improve the quality of life of employees, the community and society by acting as a responsible corporate citizen, and to enhance competitive edges built on sustainable development.

第三條

Article 3

本公司推動永續發展，應注意利害關係人之權益，在追求永續經營與獲利之同時，重視環境、社會與公司治理之因素，並將其納入公司管理與營運。

本公司應依重大性原則，進行與公司營運相關之環境、社會及公司治理議題之風險評估，並訂定相關風險管理政策或策略。

In promoting sustainable development initiatives, the Company shall give due consideration to the rights and interests of stakeholders and, while pursuing sustainable operations and profits, also give due consideration to the environment, society and corporate governance, and incorporate these factors into its management and operations.

The Company shall, in accordance with the materiality principle, conduct risk assessments of environmental, social and corporate governance issues pertaining to its operations and establish the relevant risk management policies or strategies.

第四條

Article 4

本公司對於永續發展之實踐，依下列原則為之：

- 一、落實公司治理。
- 二、發展永續環境。
- 三、維護社會公益。
- 四、加強企業永續發展資訊揭露。

To implement sustainable development initiatives , the Company shall follow the principles below:

1. Exercise corporate governance.
2. Foster a sustainable environment.
3. Preserve public welfare.
4. Enhance disclosure of corporate sustainable development information.

第五條

Article 5

本公司應考量國內外永續議題之發展趨勢與企業核心業務之關聯性、公司本身及其集團企業整體營運活動對利害關係人之影響等，訂定永續發展政策、制度或相關管理方針及具體推動計畫。

The Company shall take into consideration the correlation between the development of domestic and international sustainable development issues and its core business operations, and the effect of the operations of the Company and of its business group as a whole on stakeholders, in establishing its policies, systems or relevant management guidelines, and concrete promotion plans for sustainable development programs.

第二章 落實公司治理

Chapter II Exercising Corporate Governance

第六條

Article 6

本公司遵循上市上櫃公司治理實務守則、上市上櫃公司誠信經營守則及上市上櫃公司訂定道德行為準則參考範例，建置有效之治理架構及相關道德標準，以健全公司治理。

The Company shall follow the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the Code of Ethical Conduct for TWSE/TPEX Listed Companies to establish effective corporate governance frameworks and relevant ethical standards so as to enhance corporate governance.

第七條

Article 7

本公司之董事應盡善良管理人之注意義務，督促企業實踐永續發展，並隨時檢討其實施成效及持續改進，以確保永續發展政策之落實。

The directors of the Company shall exercise the due care of good administrators to urge the Company to perform its sustainable development initiatives, examine the results of the implementation thereof from time to time and continually make adjustments so as to ensure the thorough implementation of its sustainable development policies.

第八條

Article 8

本公司宜定期舉辦推動永續發展之教育訓練。

The Company is advised to, on a regular basis, organize education and training on the promotion of sustainable development initiatives.

第九條

Article 9

本公司為健全永續發展之管理，設置『企業永續經營委員會』為推動永續發展之兼職單位，授權『企業永續經營委員會主任委員』處理營運活動所產生之經濟、環境及社會議題，負責永續發展政策、制度或相關管理方針及具體推動計畫之提出及執行，並擇期向董事會報告。

For the purpose of managing sustainable development, the Company has established the “Corporate Sustainability Committee” as a concurrent unit responsible for promoting sustainable development, and authorized the “Chairperson of the Corporate Sustainability Committee” to handle economic, environmental, and social issues arising from business operations, and to be in charge of proposing and enforcing the Company’s sustainable development policies, systems, or relevant management guidelines, and concrete promotional plans, and to report to the board of directors from time to time.

第十條

Article 10

本公司應本於尊重利害關係人權益，辨識公司之利害關係人，並於公司網站設置利害關係人專區；透過適當溝通方式，瞭解利害關係人之合理期望及需求，並妥適回應其所關切之重要永續發展議題。

The Company shall, based on respect for the rights and interests of stakeholders, identify its stakeholders, and establish a designated section for stakeholders on the Company website; understand the reasonable expectations and demands of stakeholders through proper communication with them, and adequately respond to the important sustainable development issues which they are concerned about.

第三章 發展永續環境

Chapter III Fostering a Sustainable Environment

第十一條

Article 11

本公司應遵循環境相關法規及相關之國際準則，適切地保護自然環境，且於執行營運活動及內部管理時，應致力於達成環境永續之目標。

The Company shall follow relevant environmental laws, regulations and international standards to properly protect the environment and shall endeavor to promote a sustainable environment when engaging in business operations and internal management.

第十二條

Article 12

本公司宜致力於提升能源使用效率及使用對環境負荷衝擊低之再生物料，使地球資源能永續利用。

The Company is advised to endeavor to utilize energy more efficiently and use renewable materials which have a low impact on the environment to improve sustainability of natural resources.

第十三條

Article 13

本公司依其產業特性建立合適之環境管理制度。

The Company shall, based on the characteristics of its industry, establish proper environmental management systems.

第十四條

Article 14

本公司設立環境管理單位，以擬訂、推動及維護相關環境管理制度及具體行動方案。

The Company shall establish an environmental management unit to draft, promote, and maintain relevant environmental management systems and concrete action plans.

第十五條

Article 15

本公司宜考慮營運對生態效益之影響，促進及宣導永續消費之概念，並依下列原則從事研發、採購、生產、作業及服務等營運活動，以降低公司營運對自然環境及人類之衝擊：

- 一、減少產品與服務之資源及能源消耗。
- 二、減少污染物、有毒物及廢棄物之排放，並應妥善處理廢棄物。
- 三、增進原料或產品之可回收性與再利用。
- 四、使可再生資源達到最大限度之永續使用。
- 五、延長產品之耐久性。
- 六、增加產品與服務之效能。

The Company is advised to take into account the effect of business operations on ecological efficiency, promote and advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operations, and services in accordance with the following principles to reduce the impact on the natural environment and human beings from its business operations:

1. Reduce resource and energy consumption of its products and services.
2. Reduce emission of pollutants, toxins and waste, and dispose of waste properly.
3. Improve recyclability and reusability of raw materials or products.
4. Maximize the sustainability of renewable resources.
5. Enhance the durability of products.
6. Improve efficiency of products and services.

第十六條

Article 16

為提升水資源之使用效率，本公司應妥善與永續利用水資源，並訂定相關管理措施。本公司應興建與強化相關環境保護處理設施，以避免污染水、空氣與土地；並盡最大努力減少對人類健康與環境之不利影響，採行最佳可行的污染防治和控制技術之措施。

To improve water use efficiency, the Company shall properly and sustainably use water resources and establish relevant management measures.

The Company shall construct and improve environmental protection treatment facilities to avoid polluting water, air and land, and use its best efforts to reduce adverse impact on human health and the environment by adopting the best practical pollution prevention and control measures.

第十七條

Article 17

本公司宜評估氣候變遷對企業現在及未來的潛在風險與機會，並採取相關之因應措施。

本公司宜採用國內外通用之標準或指引，執行企業溫室氣體盤查並予以揭露，其範疇宜包括：

- 一、直接溫室氣體排放：溫室氣體排放源為公司所擁有或控制。
- 二、間接溫室氣體排放：外購電力、熱或蒸汽等能源利用所產生者。
- 三、其他間接排放：公司活動產生之排放，非屬能源間接排放，而係來自於其他公司所擁有或控制之排放源。

本公司宜統計溫室氣體排放量、用水量及廢棄物總重量，並制定節能減碳、溫室氣體減量、減少用水或其他廢棄物管理之政策，及將碳權之取得納入公司減碳策略規劃中，且據以推動，以降低公司營運活動對氣候變遷之衝擊。

The Company is advised to assess the current and future potential risks and opportunities that climate change may present to enterprises and to adopt related measures.

The Company is advised to adopt standards or guidelines generally used in Taiwan and abroad to enforce corporate greenhouse gas inventory and to make disclosures thereof, the scope of which shall include the following:

1. Direct greenhouse gas emissions: emissions from operations that are owned or controlled by the Company.
2. Indirect greenhouse gas emissions: emissions resulting from the utilization of energy such as purchased electricity, heating, or steam.
3. Other indirect emissions: emissions resulting from corporate activities that are not indirect emissions from energy, but are from other sources of emissions owned or controlled by other companies.

The Company is advised to compile statistics on greenhouse gas emissions, volume of water consumption and total weight of waste and to establish policies for energy conservation, carbon and greenhouse gas reduction, reduction of water consumption or management of other wastes. The Company's carbon reduction strategies should include obtaining carbon credits and be promoted accordingly to minimize the impact of its business operations on climate change.

第四章 維護社會公益

Chapter IV Preserving Public Welfare

第十八條

Article 18

本公司應遵守相關勞動法規，保障員工之合法權益，並尊重國際公認之基本勞動人權原則，不得有危害勞工基本權利之情事，並建立適當之管理方法與程序。

The Company shall comply with relevant labor laws and regulations, safeguard employees' legal rights and interests, and respect internationally recognized fundamental labor rights principles. The Company shall not engage in any conduct that infringes upon fundamental labor rights, and shall establish appropriate management methods and procedures.

第十九條

Article 19

本公司宜提供員工資訊，使其了解依營運所在地國家之勞動法律及其所享有之權利。

The Company is advised to provide information for its employees so that they have knowledge of the labor laws and the rights they enjoy in the countries where the Company has business operations.

第二十條

Article 20

本公司宜提供員工安全與健康之工作環境，包括提供必要之健康與急救設施，並致力於降低對員工安全與健康之危害因子，以預防職業上災害。

本公司宜對員工定期實施安全與健康教育訓練。

The Company is advised to provide safe and healthful work environments for its employees, including necessary health and first-aid facilities, and shall endeavor to curb dangers to employees' safety and health and to prevent occupational accidents.

The Company is advised to organize training on safety and health for its employees on a regular basis.

第二十一條

Article 21

本公司宜為員工之職涯發展創造良好環境，並建立有效之職涯能力發展培訓計畫。本公司應訂定及實施合理員工福利措施（包括薪酬、休假及其他福利等），並將經營績效或成果適當反映於員工薪酬，以確保人力資源之招募、留任和鼓勵，達成永續經營之目標。

The Company is advised to create an environment conducive to the development of its employees' careers and establish effective training programs to foster career skills.

The Company shall establish and implement reasonable employee welfare measures (including remuneration, leave and other welfare etc.) and appropriately reflect the business performance or achievements in the employee remuneration, to ensure the recruitment, retention, and motivation of human resources, and achieve the objective of sustainable operations.

第二十二條

Article 22

本公司應建立員工定期溝通對話之管道，讓員工對於公司之經營管理活動和決策，有獲得資訊及表達意見之權利。

The Company shall establish a platform to facilitate regular two-way communication between the management and the employees for the employees to obtain relevant information on and express their opinions on the Company's operations, management and decisions.

第二十三條

Article 23

本公司對產品或服務所面對之客戶或消費者，宜以公平合理之方式對待，其方式包括訂約公平誠信、注意與忠實義務、廣告招攬真實、商品或服務適合度、告知與揭露、酬金與業績衡平、申訴保障、業務人員專業性等原則，並訂定相關管理措施。

The Company is advised to treat customers or consumers of its products or services in a fair and reasonable manner, including according to the following principles: fairness and good faith in contracting, duty of care and fiduciary duty, truthfulness in advertising and soliciting, fitness of products or services, notification and disclosure, commensuration between compensation and performance, protection of the right to complain, professionalism of salespersons etc. The Company shall also establish relevant management measures.

第二十四條

Article 24

本公司對產品與服務之顧客健康與安全、客戶隱私、行銷及標示，應遵循相關法規與國際準則，並制定相關保護消費者權益政策及申訴程序。

The Company shall, with respect to customer health and safety, customer privacy, marketing, and labeling of its products and services, follow relevant laws, regulations and international standards, and shall establish policies and procedures for the protection of consumer rights and interests.

第二十五條

Article 25

本公司宜評估並管理可能造成營運中斷之各種風險，降低其對於消費者與社會造成之衝擊。

The Company is advised to evaluate and manage all types of risks that could cause interruptions in operations, so as to reduce the impact on consumers and society.

第二十六條

Article 26

本公司宜評估採購行為對供應來源社區之環境與社會之影響，並與其供應商合作，共同致力落實企業社會責任。

The Company is advised to assess the impact its procurement has on the environment and society of the community that it is procuring from, and shall cooperate with its suppliers to jointly implement the corporate social responsibility initiative.

第二十七條

Article 27

本公司適當聘用公司營運所在地之人力，以增進社區認同。

The Company shall adequately employ personnel from the location of its business operations to enhance community acceptance.

第五章 加強永續發展資訊揭露

Chapter V Enhancing Disclosure of Sustainable Development Information

第二十八條

Article 28

本公司依相關法規及上市上櫃公司治理實務守則辦理資訊公開，並應充分揭露具攸關性及可靠性之永續發展相關資訊，以提升資訊透明度。

The Company shall disclose information according to relevant laws, regulations and the Corporate Governance Best Practice Principles for TWSE/TPEX listed companies, and shall fully disclose relevant and reliable information relating to its sustainable development initiatives to improve information transparency.

第二十九條

Article 29

本公司編製永續報告書應採用國際上廣泛認可之準則或指引，以揭露推動永續發展情形，並宜取得第三方確信或保證，以提高資訊可靠性。

The Company shall adopt internationally widely recognized standards or guidelines when producing sustainability reports, to disclose the status of its implementation of sustainable development initiatives. It also is advisable to obtain a third-party assurance or verification for reports to enhance the reliability of the information in the reports.

第六章 附則

Chapter VI Supplementary Provisions

第三十條

Article 30

本公司應隨時注意國內外永續發展相關準則之發展及企業環境之變遷，據以檢討並改進公司所建置之永續發展制度，以提升推動永續發展成效。

The Company shall at all times monitor the development of domestic and foreign sustainable development standards and the change of business environment so as to examine and improve its established sustainable development framework and to obtain better results from the promotion of its sustainable development policy.

第三十一條

Article 31

本守則經董事會通過後施行，修正時亦同。
本守則係於中華民國 110 年 11 月 4 日制定。
第 1 次修訂中華民國 111 年 1 月 13 日。

These Principles shall be implemented after approval by the Board of Directors, and the same shall apply to any amendments hereto.

These Principles were established on November 4, 2021.

The first amendment was made on January 13, 2022.

本文件以中文版本為主要溝通與管理之依據。英文版本為協助國際利害關係人理解本公司政策而提供之翻譯內容。如中英文表述有所差異，請以中文版為準。

The Chinese version of this document serves as the primary basis for communication and management. The English version is provided to facilitate understanding by international stakeholders. In the event of any differences in wording or interpretation between the Chinese and English versions, the Chinese version shall prevail.