

榮剛材料科技股份有限公司
Gloria Material Technology Corporation

誠信經營守則

Ethical Corporate Management Best Practice Principles

第一條（訂定目的及適用範圍）

Article 1 (Purpose and Scope of Application)

本公司為建立誠信經營之企業文化及健全發展，基於公平、誠實、守信、透明原則從事商業活動，並依據「上市上櫃公司誠信經營守則」及相關法令，特訂定本守則。

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。

To establish a corporate culture of ethical business practices and sound development, the Company adopts this Code based on the principles of fairness, honesty, trustworthiness, and transparency, and in accordance with the 'Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies' and related laws and regulations.

This Code applies to the Company's subsidiaries, foundations to which the Company's cumulative direct or indirect donations exceed fifty percent of the total funds, and other group enterprises or institutions over which the Company has substantive control.

第二條（禁止不誠信行為）

Article 2 (Prohibition of Unethical Conduct)

本公司之董事、經理人、受僱人、受任人或具有實質控制能力者（以下簡稱實質控制者），於從事商業行為之過程中，不得直接或間接提供、承諾、要求或收受任何不正當利益，或做出其他違反誠信、不法或違背受託義務等不誠信行為，以求獲得或維持利益（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）、經理人、受僱人、實質控制者或其他利害關係人。

Directors, managers, employees, appointees, or persons with substantive control of the Company (hereinafter referred to as 'substantive controllers') shall not, in the course of business conduct, directly or indirectly offer, promise, request, or accept any improper benefits, or engage in any other unethical conduct, including conduct that violates integrity, law, or fiduciary duty, for the purpose of obtaining or maintaining benefits (hereinafter referred to as 'unethical conduct').

The recipients of the aforementioned conduct include public officials, political candidates, political parties or party officials, and directors, managers, employees, substantive controllers, or other stakeholders of public or private enterprises or institutions.

第三條（利益之態樣）

Article 3 (Types of Benefits)

本守則所稱利益，其利益係指任何有價值之事物，包括任何形式或名義之金錢、餽贈、佣金、職位、服務、優待、回扣等。但屬正常社交禮俗，且係偶發而無影響特定權利義務之虞時，不在此限。

The term 'benefits' as used in this Code refers to anything of value, including cash in any form or under any name, gifts, commissions, positions, services, preferential treatment, rebates, etc. However, normal social etiquette and occasional gifts that do not affect specific rights or obligations are not subject to this restriction.

第四條（法令遵循）

Article 4 (Compliance with Laws)

本公司應遵守公司法、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 Company shall comply with the Company Act, Securities and Exchange Act, Business Entity Accounting Act, Political Donations Act, Anti-Corruption Act, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest,

TWSE/TPEX regulations, and other laws related to business conduct as a fundamental basis for implementing ethical corporate management.

第五條（政策）

Article 5 (Policy)

本公司本於廉潔、透明及負責之經營理念，制定以誠信為基礎之政策，並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, based on the principles of integrity, transparency, and accountability, shall establish policies founded on ethical management and develop sound corporate governance and risk control mechanisms to create an environment for sustainable development.

第六條（防範方案）

Article 6 (Prevention Programs)

本公司制訂之誠信經營政策，應清楚且詳盡地訂定具體誠信經營之作法及防範不誠信行為方案（以下簡稱防範方案），包含作業程序、行為指南及教育訓練等。

防範方案，應符合本公司及其集團企業與組織營運所在地之相關法令。

本公司於訂定防範方案過程中，宜與員工、工會、重要商業往來交易對象或其他利害關係人溝通。

The Company's ethical management policy shall explicitly and thoroughly specify the practices and programs for preventing unethical conduct (hereinafter referred to as 'prevention programs'), including procedures, codes of conduct, and training.

The prevention programs shall comply with applicable laws and regulations in the locations where the Company and its group enterprises or organizations operate.

When formulating the prevention programs, the Company is encouraged to communicate with employees, unions, key business counterparties, or other stakeholders.

第七條（防範方案之範圍）

Article 7 (Scope of Prevention Programs)

本公司訂定防範方案時，應分析營業範圍內具較高不誠信行為風險之營業活動，並加強相關防範措施。本公司訂定防範方案至少應涵蓋下列行為之防範措施：

- 一、行賄及收賄。
- 二、提供非法政治獻金。
- 三、不當慈善捐贈或贊助。
- 四、提供或接受不合理禮物、款待或其他不正當利益。
- 五、侵害營業秘密、商標權、專利權、著作權及其他智慧財產權。
- 六、從事不公平競爭之行為。
- 七、產品及服務於研發、採購、製造、提供或銷售時直接或間接損害消費者或其他利害關係人之權益、健康與安全。

When establishing prevention programs, the Company shall analyze business activities with a higher risk of unethical conduct within its operations and enhance relevant preventive measures. At a minimum, the prevention programs shall cover measures against:

1. Bribery and acceptance of bribes.
2. Illegal political donations.
3. Improper charitable donations or sponsorships.
4. Offering or accepting unreasonable gifts, entertainment, or other improper benefits.
5. Infringement of trade secrets, trademark rights, patent rights, copyrights, and other intellectual property rights.
6. Engagement in unfair competition.
7. Causing harm to consumers or other stakeholders during the research, procurement, manufacturing, provision, or sale of products and services.

第八條（承諾與執行）

Article 8 (Commitment and Implementation)

本公司及集團企業與組織應於其規章及對外文件中明示誠信經營之政策，以及董事會與管理階層積極落實誠信經營政策之承諾，並於內部管理及商業活動中確實執行。

The Company and its group enterprises and organizations shall explicitly state the policy of ethical management in their regulations and external documents. The Board of Directors and the management team shall actively commit to implementing the ethical

management policy and ensure its actual execution in internal management and business activities.

第九條（誠信經營商業活動）

Article 9 (Ethical Business Conduct)

本公司應本於誠信經營原則，以公平與透明之方式進行商業活動。本公司於商業往來之前，應考量其代理商、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，避免與涉有不誠信行為者進行交易。

本公司與代理商、供應商、客戶或其他商業往來交易對象簽訂之契約，其內容應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。

The Company shall conduct business activities based on the principles of integrity, fairness, and transparency. Before engaging in commercial interactions, the Company shall assess the legitimacy of agents, suppliers, customers, or other business partners and whether they are involved in unethical conduct, and avoid transacting with those engaged in such conduct.

Contracts entered into by the Company with agents, suppliers, customers, or other counterparties shall include provisions requiring compliance with the ethical management policy and allowing the Company to terminate or rescind the contract at any time if the counterparty is involved in unethical conduct.

第十條（禁止行賄及收賄）

Article 10 (Prohibition of Bribery and Acceptance of Bribes)

本公司及本公司董事、經理人、受僱人、受任人與實質控制者，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。

The Company, its directors, managers, employees, appointees, and substantive controllers shall not, in the course of business, directly or indirectly offer, promise, request, or accept any form of improper benefit from customers, agents, contractors, suppliers, public officials, or other stakeholders.

第十一條（禁止提供非法政治獻金）

Article 11 (Prohibition of Illegal Political Donations)

本公司及本公司董事、經理人、受僱人、受任人與實質控制者，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。

The Company, its directors, managers, employees, appointees, and substantive controllers shall not directly or indirectly make donations to political parties or individuals or organizations involved in political activities, unless in compliance with the Political Donations Act and the Company's internal procedures. Such donations must not be used to seek commercial advantages or preferential treatment.

第十二條（禁止不當慈善捐贈或贊助）

Article 12 (Prohibition of Improper Charitable Donations or Sponsorships)

本公司及本公司董事、經理人、受僱人、受任人與實質控制者，對於慈善捐贈或贊助，應符合相關法令及內部作業程序，不得為變相行賄。

The Company, its directors, managers, employees, appointees, and substantive controllers shall ensure that all charitable donations or sponsorships comply with applicable laws and internal procedures and shall not be used as a means of bribery in disguise.

第十三條（禁止不合理禮物、款待或其他不正當利益）

Article 13 (Prohibition of Unreasonable Gifts, Entertainment, or Other Improper Benefits)

本公司及本公司董事、經理人、受僱人、受任人與實質控制者，不得直接或間接提供或接受任何不合理禮物、款待或其他不正當利益，藉以建立商業關係或影響商業交易行為。

The Company, its directors, managers, employees, appointees, and substantive controllers shall not directly or indirectly offer or accept any unreasonable gifts, entertainment, or other improper benefits for the purpose of establishing business relationships or influencing commercial transactions.

第十四條（禁止侵害智慧財產權）

Article 14 (Prohibition of Infringement of Intellectual Property Rights)

本公司及本公司董事、經理人、受僱人、受任人與實質控制者，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 Company, its directors, managers, employees, appointees, and substantive controllers shall comply with relevant intellectual property laws, internal procedures, and contractual obligations. They shall not use, disclose, dispose of, damage, or otherwise infringe upon intellectual property rights without the owner's consent.

第十五條（禁止從事不公平競爭之行為）

Article 15 (Prohibition of Unfair Competition)

本公司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 operations in accordance with applicable competition laws. It shall not engage in price-fixing, bid-rigging, output restrictions, or market allocation by dividing customers, suppliers, operating territories, or types of business.

第十六條（防範產品或服務損害利害關係人）

Article 16 (Preventing Harm to Stakeholders from Products or Services)

本公司及董事、經理人、受僱人、受任人與實質控制者，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、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, its directors, managers, employees, appointees, and substantive controllers shall comply with relevant laws and international standards during the development, procurement, production, provision, or sale of products and services to ensure information transparency and safety. It shall formulate and publish policies to

protect the rights of consumers and other stakeholders, and implement them in business activities to prevent direct or indirect harm to their rights, health, and safety. When there is sufficient evidence indicating that a product or service may pose a risk, the Company shall, in principle, promptly recall the affected batch or suspend the service.

第十七條（組織與責任）

Article 17 (Organization and Responsibility)

本公司之董事、經理人、受僱人、受任人及實質控制者應盡善良管理人之注意義務，督促公司防止不誠信行為，並隨時檢討其實施成效及持續改進，確保誠信經營政策之落實。

本公司為健全誠信經營之管理，由專責單位負責誠信經營政策與防範方案之制定及監督執行，主要掌理下列事項，並定期向董事會報告：

一、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。

二、訂定防範不誠信行為方案，並於各方案內訂定工作業務相關標準作業程序及行為指南。

三、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。

四、誠信政策宣導訓練之推動及協調。

五、規劃檢舉制度，確保執行之有效性。

六、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。

The Company's directors, managers, employees, appointees, and substantive controllers shall exercise the duty of care of a prudent administrator to supervise the prevention of unethical conduct and continually review and improve the effectiveness of implementation to ensure the realization of ethical management policies.

To strengthen the management of ethical practices, a dedicated unit shall be responsible for formulating and supervising the implementation of ethical management policies and prevention programs, and shall report regularly to the Board of Directors.

Its main responsibilities include:

1. Assisting in integrating ethics and values into corporate strategy and formulating related anti-corruption measures in accordance with laws.
2. Establishing prevention programs and defining standard operating procedures and codes of conduct related to business operations.

3. Planning organizational structure and job responsibilities, and implementing checks and balances for high-risk business activities.
4. Promoting and coordinating ethical policy education and training.
5. Planning whistleblower systems to ensure their effectiveness.
6. Assisting the Board and management in auditing and evaluating the effectiveness of the established prevention measures, and regularly assessing and reporting compliance.

第十八條（業務執行之法令遵循）

Article 18 (Legal Compliance in Business Execution)

本公司之董事、經理人、受僱人、受任人與實質控制者於執行業務時，應遵守法令規定及防範方案。

In the execution of business, the Company's directors, managers, employees, appointees, and substantive controllers shall comply with legal requirements and the Company's prevention programs.

第十九條（利益迴避）

Article 19 (Avoidance of Conflicts of Interest)

本公司應制定防止利益衝突之政策，據以鑑別、監督並管理利益衝突所可能導致不誠信行為之風險，並提供適當管道供董事、經理人及其他出席或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。

本公司董事、經理人及其他出席或列席董事會之利害關係人對董事會所列議案，與其自身或其代表之法人有利害關係者，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，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，不得不當相互支援。

本公司董事、經理人、受僱人、受任人與實質控制者不得藉其在公司擔任之職位或影響力，使其自身、配偶、父母、子女或任何他人獲得不正當利益。

The Company shall establish policies to prevent conflicts of interest, enabling the identification, supervision, and management of risks arising from such conflicts that may lead to unethical conduct. A proper channel shall be provided for directors, managers, and stakeholders attending or present at Board meetings to proactively declare any potential conflict of interest with the Company.

Where a director, manager, or stakeholder has a conflict of interest in an agenda item

discussed at the Board meeting, they shall disclose the material aspects of the conflict. If such conflict may harm the interests of the Company, the individual must refrain from participating in the discussion or voting and shall not act on behalf of other directors. Directors shall also exercise self-discipline and avoid inappropriate mutual support. No director, manager, employee, appointee, or substantive controller shall use their position or influence to obtain improper benefits for themselves or others, including spouses, parents, children, or any other person.

第二十條（會計與內部控制）

Article 20 (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，不得有外帳或保留秘密帳戶，並應隨時檢討，俾確保該制度之設計及執行持續有效。

本公司稽核室應定期查核前項制度遵循情形，並作成稽核報告提報董事會，且得委任會計師執行查核，必要時，得委請專業人士協助。

For business activities with higher risk of unethical conduct, the Company shall establish effective accounting and internal control systems. No undisclosed or secret accounts shall be maintained, and the systems shall be continuously reviewed to ensure effective implementation.

The internal audit office shall regularly audit compliance with these systems and report to the Board of Directors. Audits may also be performed by appointed accountants or professional advisors when necessary.

第二十一條（作業程序及行為指南）

Article 21 (Operational Procedures and Codes of Conduct)

本公司應依第六條規定訂定作業程序及行為指南，具體規範董事、經理人、受僱人及實質控制者執行業務應注意事項，其內容至少應涵蓋下列事項：

- 一、提供或接受不正當利益之認定標準。
- 二、提供合法政治獻金之處理程序。
- 三、提供正當慈善捐贈或贊助之處理程序及金額標準。
- 四、避免與職務相關利益衝突之規定，及其申報與處理程序。
- 五、對業務上獲得之機密及商業敏感資料之保密規定。

- 六、對涉有不誠信行為之供應商、客戶及業務往來交易對象之規範及處理程序。
- 七、發現違反企業誠信經營守則之處理程序。
- 八、對違反者採取之紀律處分。

Pursuant to Article 6, the Company shall establish operational procedures and codes of conduct that define business conduct guidelines for directors, managers, employees, and substantive controllers. These shall at least cover:

1. Criteria for identifying improper benefits.
2. Procedures for making lawful political donations.
3. Procedures and monetary limits for legitimate charitable donations or sponsorships.
4. Provisions and procedures for declaring and handling conflicts of interest related to duties.
5. Confidentiality requirements for business-sensitive and proprietary information.
6. Rules and procedures for dealing with unethical suppliers, clients, or business partners.
7. Procedures for reporting breaches of this Code.
8. Disciplinary actions for violators.

第二十二條（教育訓練及考核）

Article 22 (Training and Evaluation)

本公司之董事長、總經理或高階管理階層應定期向董事、受僱人及受任人傳達誠信之重要性。

本公司應定期對董事、經理人、受僱人、受任人及實質控制者舉辦教育訓練與宣導，並邀請與公司從事商業行為之相對人參與，使其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。

本公司應將誠信經營政策與員工績效考核及人力資源政策結合，設立明確有效之獎懲制度。

The Chairperson, General Manager, or senior management of the Company shall periodically communicate the importance of integrity to directors, employees, and appointees.

The Company shall regularly conduct education and promotional training for directors, managers, employees, appointees, and substantive controllers, and may invite business partners to participate, ensuring a full understanding of the Company's commitment, policies, prevention programs, and the consequences of unethical conduct.

The ethical management policy shall be incorporated into employee performance appraisals and HR policies, with a clear and effective reward and disciplinary system.

第二十三條（檢舉制度）

Article 23 (Whistleblower System)

本公司應訂定具體檢舉制度，並確實執行，其內容至少應涵蓋下列事項：

- 一、建立並公告內部獨立檢舉信箱、專線或委託其他外部獨立機構提供檢舉信箱、專線，供公司內外部人員使用。
- 二、指派檢舉受理專責人員或單位，檢舉情事涉及董事或高階主管，應呈報至獨立董事，並訂定檢舉事項之類別及其所屬之調查標準作業程序。
- 三、檢舉案件受理、調查過程、調查結果及相關文件製作之紀錄與保存。
- 四、檢舉人身分及檢舉內容之保密。
- 五、保護檢舉人不因檢舉情事而遭不當處置之措施。
- 六、檢舉人獎勵措施。

本公司受理檢舉專責人員或單位，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，以書面通知獨立董事或審計委員會。

The Company shall establish and enforce a whistleblower system, covering at least the following aspects:

1. Establish and publicize an internal independent mailbox and hotline, or designate an external independent agency to provide such services for internal and external personnel.
2. Designate responsible personnel or units to handle reports. If a report involves directors or senior management, it shall be reported to the independent directors, and categories and investigation SOPs shall be defined.
3. Procedures for acceptance, investigation, results documentation, and record retention.
4. Confidentiality of whistleblower identity and reported content.
5. Measures to protect whistleblowers from improper treatment.
6. Incentives for whistleblowers.

If major violations or potential serious damage are discovered, a report shall be promptly submitted in writing to the independent directors or the audit committee.

第二十四條（懲戒與申訴制度）

Article 24 (Disciplinary and Appeal Mechanism)

本公司明定及公佈違反誠信經營規定之懲戒與申訴制度，並及時於公司內部網站揭露違反人員之職稱、姓名、違反日期、違反內容及處理情形等資訊。

The Company shall establish and publish a disciplinary and appeal system for violations of ethical management rules, and disclose on its internal website the violator's title, name, date and nature of violation, and handling status in a timely manner.

第二十五條（資訊揭露）

Article 25 (Information Disclosure)

本公司將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。

The Company shall establish quantitative indicators for promoting ethical management, continuously evaluate effectiveness, and disclose the adopted measures, implementation status, quantitative data, and outcomes in its website, annual report, and prospectus. The contents of the ethical management code shall also be disclosed on the Market Observation Post System.

第二十六條（誠信經營政策與措施之檢討修正）

Article 26 (Review and Amendment of Ethical Management Policies)

本公司應隨時注意國內外誠信經營相關規範之發展，並鼓勵董事、經理人及受僱人提出建議，據以檢討改進本守則，以提昇公司誠信經營之落實成效。

The Company shall stay informed of the development of ethical management regulations at home and abroad and encourage suggestions from directors, managers, and employees to review and improve this Code, thereby enhancing the effectiveness of ethical management.

第二十七條（實施）

Article 27 (Implementation)

本公司之誠信經營守則經董事會通過後實施，修正時亦同。

本公司依前項規定將誠信經營守則提報董事會討論時，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。

The Company's Ethical Corporate Management Code shall take effect upon approval by the Board of Directors. Amendments are subject to the same procedure.

When submitting the Code to the Board for discussion, opinions of all independent directors shall be fully considered. Any objections or reservations shall be recorded in the minutes. If an independent director is unable to attend, a written opinion should be submitted in advance and recorded, unless justified otherwise.

第二十八條

Article 28

本守則訂定於中華民國一〇九年十月二十八日。

This Code was established on October 28, 2020.

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.