

宏達國際電子股份有限公司
誠信經營作業程序及行為指南

HTC Corporation
Procedures for Ethical Management and Guidelines for Conduct

第一條 訂定目的及適用範圍

宏達國際電子股份有限公司（下稱本公司）基於公平、誠實、守信、透明原則從事商業活動，為落實誠信經營政策，並積極防範不誠信行為，訂定本作業程序及行為指南，具體規範本公司人員於執行業務時應注意之事項。
本作業程序及行為指南適用範圍及於本公司之台灣子公司（下稱子公司）。

Article 1 Purpose of adoption and scope of application

HTC Corporation (hereinafter, the “Corporation”) engages in commercial activities following the principles of fairness, honesty, faithfulness, and transparency, and in order to fully implement the policy of ethical management and proactively prevent unethical conduct, adopts these Procedures for Ethical Management and Guidelines for Conduct (hereinafter, the “Procedures and Guidelines”) applicable to all personnel of this Corporation to provide a clear direction for the performance of their duties.

The scope of application of these Procedures and Guidelines includes this Corporation and its Taiwanese subsidiaries (hereinafter, the “Subsidiaries”).

第二條 適用對象

本作業程序及行為指南所稱本公司人員，係指本公司及/或子公司之董事、監察人、經理人、受僱人及具有實質控制能力之人。
本公司人員藉由第三人提供、承諾、要求或收受任何不正當利益，推定為本公司人員所為。

Article 2 Applicable subjects

For the purposes of these Procedures and Guidelines, the term ”personnel of this Corporation” refers to any director, supervisor, managerial officer, employee of this Corporation and/or its Subsidiaries, and any person having control over this Corporation and/or its Subsidiaries.

Any provision, promise, request, or acceptance of improper benefits by any personnel of this Corporation through a third party will be presumed to be an act by such personnel of this Corporation.

第 三 條 不誠信行為

本作業程序及行為指南所稱不誠信行為，係指本公司人員於執行業務過程，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、具有實質控制能力者或其他利害關係人。

Article 3 Unethical conduct

For the purposes of these Procedures and Guidelines, "unethical conduct" means that any personnel of this Corporation, 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, persons having control over such enterprises or institutions, or other interested parties.

第 四 條 利益態樣

本作業程序及行為指南所稱利益，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。

Article 4 Types of benefits

For the purposes of these Procedures and Guidelines, the term "benefits" 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.

第 五 條 專責單位及職掌

本公司指定「誠信經營推動小組」為專責單位（以下簡稱本公司專責單位），並配置充足之資源及適任之人員，辦理本作業程序及行為指南之修訂、執行、解釋、諮詢服務暨通報內容登錄建檔等相關作業及監督執行，主要職掌下列事項，並應定期（至少一年一次）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、監督人力資源處進行誠信政策宣導訓練之推動及協調。
- 三、規劃檢舉制度，確保執行之有效性。

- 四、協助董事會及管理階層督促誠信經營所建立之防範措施是否有效運作，並定期（至少一年一次）就誠信經營遵循情形，作成報告。
- 五、製作及妥善保存誠信經營政策及其遵循聲明、落實承諾暨執行情形等相關文件化資訊。

Article 5 Responsible unit and duties

This Corporation hereby designate the Ethical Management Team as the solely responsible unit (hereinafter, "Responsible Unit"), and equip the team with sufficient resources and competent personnel to be in charge of the amendment, implementation, interpretation, and advisory services with respect to these Procedures and Guidelines, the recording and filing of reports, and the monitoring of implementation. The Responsible Unit shall be in charge of the following matters and also regularly (at least once a year) submit reports to the board of directors of this Corporation:

1. Assisting in incorporating ethics and moral values into this Corporation's business strategy and adopting appropriate prevention measures against corruption and malfeasance to ensure ethical management in compliance with applicable laws and regulations.
2. Supervising Human Resource Division to promote and coordinate the awareness and educational activities with respect to ethics policy.
3. Developing a whistle-blowing system and ensuring the effectiveness of its operation.
4. Assisting the board of directors and management in supervising whether the prevention measures taken for the purpose of implementing ethical management are effectively operating, and preparing reports (at least once a year) on the compliance with ethical management.
5. Preparing and retaining properly documented information such as ethical management policy and compliance statements, situations concerning the performance of undertakings and enforcement etc.

第 六 條 禁止提供或收受不正當利益

本公司人員直接或間接提供、收受、承諾或要求第四條所規定之利益時，除有下列各款情形外，應符合本作業程序及行為指南之規定，並依相關程序辦理後，始得為之：

- 一、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。
- 二、基於正常社交禮俗、商業目的或促進關係參加或邀請他人舉辦之正常社交活動。

- 三、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，且已明訂前開活動之費用負擔方式、參加人數、住宿等級及期間等。
- 四、參與公開舉辦且邀請一般民眾參加之民俗節慶活動。
- 五、主管之獎勵、救助、慰問或慰勞等。
- 六、提供或收受親屬或經常往來朋友以外之人金錢、財物或其他利益，其市價符合正常社交禮儀。
- 七、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、死亡受贈之財物，其市價不超過正常社交禮俗標準者。
- 八、其他符合公司規定者。

Article 6

Prohibition against providing or accepting improper benefits

Except under one of the following circumstances, before providing, accepting, promising, or requesting, directly or indirectly, any benefits as specified in Article 4, the conduct of the given personnel of this Corporation shall be in compliance with these Procedures and Guidelines, and meet the relevant procedural requirement:

1. 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.
2. 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.
3. 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. Attendance at folk festivals that are open to and invite the attendance of the general public.
5. Rewards, emergency assistance, condolence payments, or honorariums from the management.
6. Money, property, or other benefits with the amount acceptable to the social norms of etiquette offered to or accepted from a person other than relatives or friends.
7. Gifts received 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, provided that such gifts are with the amounts acceptable to the social

norms of etiquette.

8. Other conduct that complies with the rules of this Corporation.

第七條 收受不正當利益之處理程序

本公司人員遇有他人直接或間接提供或承諾給予第四條所規定之利益時，除有前條各款所訂情形外，應依下列程序辦理：

- 一、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。
- 二、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。

前項所稱與其職務有利害關係，係指具有下列情形之一者：

- 一、具有商業往來、指揮監督或費用補（獎）助等關係者。
 - 二、正在尋求、進行或已訂立承攬、買賣或其他契約關係者。
 - 三、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。
- 本公司專責單位應視第一項利益之性質及價值，提出退還、付費收受、歸公、轉贈慈善機構或其他適當建議。

Article 7 Procedures for handling the acceptance of improper benefit

Except under any of the circumstances set forth in the preceding article, in cases of any personnel of this Corporation are provided with or are promised, either directly or indirectly, any benefits as specified in Article 4 by a third party, the matter shall be handled in accordance with the following procedures:

1. If there is no conflict of interest between the party providing or offering the benefit and the official duties of this Corporation's personnel, the personnel shall report to its immediate supervisor within 3 days from the acceptance of the benefit, and the Responsible Unit shall be notified if necessary.
2. If a conflict of interest does exist between the party providing or offering the benefit and the official duties of this Corporation'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 handover the matter to the Responsible Unit for handling.

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

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

2. When a contracting, trading, or other contractual relationship is being sought, is in progress, or has been established.
3. Other circumstances in which a decision regarding this Corporation's business, or the execution or non-execution of business, will result in a beneficial or adverse impact.

The Responsible Unit of this Corporation 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.

第八條 禁止疏通費及處理程序

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。

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。

Article 8 Prohibition of and handling procedure for facilitating payments

This Corporation shall neither provide nor promise any facilitating payment.

If any personnel of this Corporation 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 .

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.

第九條 政治獻金之處理程序

本公司及本公司人員提供政治獻金，應符合政治獻金法，不得藉以謀取商業利益或交易優勢。

Article 9 Procedures for handling political contributions

Political contributions by this Corporation and any personnel of this Corporation shall be made in accordance with the "Political Donations Act". This Corporation and any personnel of this Corporation shall not make any political donations in exchange for commercial gains or business advantages.

第十條 慈善捐贈或贊助之處理程序

本公司提供慈善捐贈或贊助，應依本公司「所得額捐贈辦法」及相關規定辦理並經核准後，始得為之。

Article 10 Procedures for handling charitable donations or sponsorships

In case of making donations or engaging in sponsorship, this Corporation shall comply with “Income Donations or Sponsorship Regulations” and relevant regulations, and obtain approvals before taking any actions.

第十一條 利益迴避

本公司董事對董事會會議事項，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，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。

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。

本公司人員於執行公司業務時，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，直屬主管應提供適當指導。

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。

Article 11 Recusal

When a director of this Corporation attending or present at a board meeting, or the legal entity represented thereby, has a conflict of interest in a matter under discussion in the meeting, such director shall state the important aspects of the interest in the meeting and, where there is a likelihood that the interests of this Corporation would be prejudiced, may not participate in the discussion or vote on that proposal, and shall abstain from any discussion and voting, and may not exercise voting rights as proxy on behalf of another director. The directors shall be self-disciplined with each other, and may not support each other in an inappropriate manner.

Where the spouse, a blood relative within the second degree of kinship of a director, or any company which is controlling or controlled by a director has a conflict of interest in the matters under discussion in the meeting of the preceding paragraph, such director shall be deemed to have a personal conflict of interest in the matter.

If in the course of conducting company business, any personnel of this Corporation discovers that a potential conflict of interest exists involving themselves or the legal entities represented by them, or that they or their spouse, parents, children, or a person having a conflict of interest with the personnel is likely to obtain improper benefits, the personnel shall report the relevant matters to both his or her immediate

supervisor and the Responsible Unit, and the immediate supervisor shall provide the personnel with proper instructions.

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

第十二條 保密責任

本公司人員應確實遵守本公司智慧財產保護之相關作業規定，不得洩露所知悉之公司營業秘密、商標、專利、著作等智慧財產予他人，且不得探詢或蒐集非職務相關之公司營業秘密、商標、專利、著作等智慧財產。

Article 12 Confidentiality responsibilities

All personnel of this Corporation shall faithfully follow the internal operational directions pertaining to the protection of intellectual properties and may not disclose to any other party any trade secrets, trademarks, patents, copyright works, and other intellectual properties of this Corporation of which they have learned, nor may they inquire about or collect any trade secrets, trademarks, patents, copyright works and other intellectual properties of this Corporation unrelated to their individual duties.

第十三條 禁止從事不公平競爭行為

本公司從事營業活動，應依公平交易法及相關競爭法規，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。

Article 13 Prohibition against unfair competition

This Corporation shall follow the Fair Trade Act and applicable competition laws and regulations when engaging in business activities, and may not fix prices, make rigged bids, establish output restrictions or quotas, or share or divide markets by allocating customers, suppliers, territories, or lines of commerce.

第十四條 防範產品或服務損害利害關係人

本公司及其董事、監察人、經理人、受僱人與實質控制者，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，除本公司另有其他處理方式外，原則上應即回收該批產品或停止其服務。

Article 14 Prevention of damage caused by products and services to stakeholders

In the course of researching and development, procurement, manufacturing, provision, or sale of products and services, this Corporation and their directors, supervisors, managers, employees, and any person having control over this Corporation shall comply with applicable laws, regulations and international standards to ensure the transparency of information about, and safety of, their products and services. They shall also adopt and publish a policy on the protection of the rights and interests of consumers or other stakeholders, and carry out the policy in their operations to prevent their products and services from directly or indirectly damaging the rights and interests, health, and safety of consumers or other stakeholders. Where there are sufficient facts to determine that this Corporation's products or services are likely to pose any hazard to the safety and health of consumers or other stakeholders, except as otherwise contemplated by this Corporation, this Corporation shall recall those products or suspend the services immediately.

第十五條 禁止內線交易

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。

Article 15 Prohibition against insider trading

All personnel of this Corporation 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.

第十六條 遵循及宣示誠信經營政策

本公司應要求董事與高階管理階層出具遵循誠信經營政策之聲明，並於僱用條件要求受僱人遵守誠信經營政策。

本公司應於內部規章、年報、公司網站揭露其誠信經營政策。

Article 16 Compliance and announcement of policy of ethical management

This Corporation shall request its directors and senior management to issue a statement of compliance with the ethical management policy and require in the terms of employment that employees comply with such policy.

This Corporation shall disclose its policy of ethical management in its internal rules, annual reports and on its official website.

第十七條 誠信經營商業活動

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。
本公司與其代理商、供應商、客戶或其他商業往來交易對象簽訂之契約，其內容宜要求交易相對人遵守誠信經營政策。

Article 17 Ethical commercial activities

This Corporation shall engage in commercial activities in a fair and transparent manner based on the principle of ethical management.

Prior to any commercial transactions, this Corporation shall take into consideration the legality of its agents, suppliers, clients, or other trading counterparties and whether any of them are involved in unethical conduct, and shall avoid any dealings with persons so involved.

When entering into contracts with its agents, suppliers, clients, or other trading counterparties, this Corporation may include terms to obligate the counterparties to comply with ethical corporate management policy.

第一八條 公司人員涉不誠信行為之處理

本公司鼓勵內部及外部人員檢舉不誠信行為或不當行為，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。

本公司於公司網站及內部網站建立並公告內部獨立檢舉信箱，供本公司內部及外部人員使用。

本公司應依下列程序處理檢舉情事：

- 一、檢舉情事涉及一般員工者應呈報至部門主管，檢舉情事涉及董事或高階主管，應呈報至獨立董事或監察人。
- 二、本公司專責單位及前款受呈報之主管或人員應即刻查明相關事實，必要時由法務或其他相關部門提供協助。
- 三、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，應立即要求被檢舉人停止相關行為，並為適當之處置，且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，以維護公司之名譽及權益。
- 四、檢舉受理、調查過程、調查結果均應留存書面文件，並保存三年，其保存得以電子方式為之。保存期限未屆滿前，發生與檢舉內容相關之訴訟時，相關資料應續予保存至訴訟終結止。

Article 18 Handling of unethical conduct by personnel of this Corporation

This Corporation encourage insiders and outsiders to inform this Corporation of any unethical or inappropriate conduct. Insiders who made a false report or malicious

accusation shall be subject to disciplinary action and be removed from office if the circumstance concerned is material.

This Corporation shall internally establish and publicly announce on its official website and the intranet an independent mailbox, for insiders and outsiders of this Corporation to submit reports.

This Corporation shall observe the following procedure in handling whistleblowing matters:

1. An information shall be reported to the department head if it involves the employees, and to an independent director or supervisor if it involves a director or a senior executive.
2. The Responsible Unit of this Corporation and the department head or personnel being reported to in the preceding subparagraph shall immediately verify the facts and, where necessary, with the assistance of the legal or other related department.
3. If a person being informed of is confirmed to have indeed violated the applicable laws and regulations or this Corporation's policy and regulations of ethical management, this Corporation shall immediately require the violator to cease the conduct and shall make an appropriate disposition. When necessary, this Corporation will report to the competent authority, refer said person to judicial authority for investigation, or institute legal proceedings and seek damages to protect its reputation, rights and interests.
4. Documentation of case acceptance, investigation processes and investigation results shall be retained for three years and may be retained electronically. In the event of a suit in respect of the whistleblowing case before the expiration of the retention, the relevant information shall be retained until the litigation ends conclusively.

第十九條 他人對公司從事不誠信行為之處理

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。

Article 19 Actions upon event of unethical conduct by others towards this Corporation

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

agency.

第 廿 條 內部宣導

本公司應每年舉辦內部宣導。

Article 20 Internal awareness sessions

This Corporation shall organize internal awareness session(s) each year.

第 廿 一 條 施行

本作業程序及行為指南經董事會決議通過實施；修正時亦同。

Article 21 Enforcement

These Procedures and Guidelines, and any amendments hereto, shall be implemented after adoption by resolution of the board of directors.

第 廿 二 條 文件修訂履歷

修訂版次	修訂日期	修訂說明	修訂者	備註
V 1.0	111/7/28	制定本公司「誠信經營作業程序及行為指南」初版	誠信經營推動小組	第十屆董事會第二次董事會議通過
V 2.0	111/10/31	調整本作業程序及行為指南適用範圍，及本公司人員收受利益應遵行程序之例外情形	誠信經營推動小組	第十屆董事會第三次董事會議通過

Article 22 Revision history

Version	Date of revision	Details	Author	Remark
V 1.0	111/7/28	Formulated “Procedures for Ethical Management and Guidelines for Conduct” initial version	Ethical Management Team	Approved by 2nd Meeting of the 10th Board of Directors
V 2.0	111/10/31	Revised the scope of application of these Procedures and Guidelines, and the exceptions to the procedures for the acceptance of benefits	Ethical Management Team	Approved by 3rd Meeting of the 10th Board of Directors