

<b>安勤科技股份有限公司</b> <b>Avalue Technology Incorporation</b>		編號 No.	GM-12
		頁次 Page	第 1 頁/共 8 頁 1 of 8
名稱 Title	董事及經理人道德行為準則 Code of Ethical Conduct for Directors and Managerial Officers	版次 Rev.	A2

#### 一、目的 Objective

為導引本公司及子公司董事、經理人之行為符合道德標準，並使公司之利害關係人更加了解公司道德標準，爰訂定此準則，以茲遵循。

The Code is established to guide the conduct of directors and managerial officers of the company and its subsidiaries in accordance with ethical standards and to enhance stakeholders' understanding of ethical standards of the company.

#### 二、範圍 Scope

適用範圍及於本公司、子公司。

The scope of application includes the company and subsidiaries.

#### 三、權責 Authority and Responsibility

3.1 誠信經營專(兼)責單位：隸屬於董事會，負責誠信經營政策與防範方案之制訂及監督執行，包含本準則之制訂及修正。本公司由稽核室兼任執行。

Integrity management unit: under the Board of Directors, and competent personnel to be in charge of the amendment, implementation, interpretation, and advisory services with respect to these Procedures and Guidelines, and the monitoring of implementation. The company designate the Internal Auditing as the responsible unit.

3.2 法務單位：法律相關諮詢窗口。

Legal department: Contact window of legal consultation.

#### 四、定義 Definition

4.1 董事：係指公司董事會董事、獨立董事、董事長等董事會成員。

Directors : Board members.

4.2 經理人：係指總經理(及相當等級者)、副總經理(及相當等級者)、協理(及相當等級者)、財務部門主管(及相當等級者)、會計部門主管(及相當等級者)、及其他有為公司管理事務及簽名權利之人。

Managerial officers : Managerial officers of Avalue group, including general managers or their equivalents, assistant general managers or their equivalents, deputy assistant general managers or their equivalents, chief financial and chief accounting officers, and other persons authorized to manage affairs and sign documents on behalf of company.

<p style="text-align: center;"><b>安勤科技股份有限公司</b> <b>Avalue Technology Incorporation</b></p>		編號 No.	GM-12
		頁次 Page	第 2 頁/共 8 頁 2 of 8
名稱 Title	董事及經理人道德行為準則 Code of Ethical Conduct for Directors and Managerial Officers	版次 Rev.	A2

4.3 利益衝突：係指個人利益影響或可能影響公司利益之情況。利益係指任何形式或名義之金錢、餽贈、禮物、佣金、職位、服務、優待、回扣、變相財貨(例如禮券、權益、債券等)、及其他有價值之事物，但屬正常社交禮俗、符合在地營運法律，且無影響特定權利義務之虞時，不在此限。個人之利益範圍及於配偶或二親等以內之親屬。

Conflicts of interest : Conflicts of interest occur when personal interests impact or have the potential to impact the overall interests of the company.

Benefits : Benefits refer to any valuable items, including but not limited to money, endowments, commissions, positions, services, preferential treatment, rebates, or goods of any form, such as vouchers, equities, and bonds. Benefits received or given occasionally in accordance with accepted social customs and do not adversely affect specific rights and obligations shall be excluded. Personal interests encompass the individual themselves, as well as their spouse, parents, children, or relatives within the second degree of kinship.

## 五、作業說明 The content and process

### 5.1 防止利益衝突與迴避策略

#### Conflict of Interest Prevention and Mitigation Strategies

5.1.1 董事、經理人應以守信守法、公平公正及合乎倫理道德之自律態度處理公務，應避免個人利益介入、或可能介入公司整體利益之利害衝突，或是基於其在公司擔任之職位而使得其自身、配偶或二親等以內之親屬獲致不當利益等情況。

The directors and managerial officers shall handle their duties with honesty, lawfulness, fairness, and ethical and moral self-discipline. They shall avoid personal interests or potential conflicts of interest that may affect the overall benefits of the company. They shall not seek or allow themselves, their spouses, or relatives within the second degree of kinship to obtain improper benefits based on their positions in the company.

5.1.2 公司應特別注意與前述人員所屬之關係企業有資金貸與或為其提供保證、重大資產交易、進(銷)貨往來之情事。

The company shall pay special attention to loans of funds, provisions of guarantees, and major asset transactions or the purchase (or sale) of goods involving the affiliated enterprise at which a director or managerial officer works.

<p style="text-align: center;"><b>安勤科技股份有限公司</b> <b>Avalue Technology Incorporation</b></p>		編號 No.	GM-12
		頁次 Page	第 3 頁/共 8 頁 3 of 8
名稱 Title	董事及經理人道德行為準則 Code of Ethical Conduct for Directors and Managerial Officers	版次 Rev.	A2

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

The company offers appropriate channels for directors, managerial officers, and other attendees (observers) of the Board of Directors to proactively disclose any potential conflicts of interest with the company.

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

The directors, managerial officers, and other stakeholders attending or present at the board meeting, who have a vested interest in the matters discussed in the board meeting, shall disclose the significant details of their interests or those of the legal entity they represent in the meeting. If there is a potential risk of detrimental impact on the company's interests, they may present their opinions and inquiries but are not allowed to participate in the discussion or vote on the matter. They shall recuse themselves from any discussion and voting, and they may not act as a proxy for another director in exercising voting rights. The directors shall maintain self-discipline and refrain from providing improper support to one another.

5.1.5 董事、經理人之配偶、二親等以內之親屬，或與董事、經理人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、經理人就該事項有自身利害關係。

Where the spouse, a blood relative within the second degree of kinship of a director or managerial officer of the company, or any company that is under the control or has a subordinate relationship with a director or managerial officer, has a vested interest in the matters discussed in the preceding paragraph, such director or managerial officer shall be deemed to have a personal interest in the matter.

<p style="text-align: center;"><b>安勤科技股份有限公司</b> <b>Avalue Technology Incorporation</b></p>		編號 No.	GM-12
		頁次 Page	第 4 頁 / 共 8 頁 4 of 8
名稱 Title	董事及經理人道德行為準則 Code of Ethical Conduct for Directors and Managerial Officers	版次 Rev.	A2

5.1.6 利益衝突有時並非個人有意使其發生，而係外在環境變遷或他人行為介入造成原先並不存在的利益衝突。董事、經理人於知悉可能有利益衝突狀況時，應向董事會及誠信經營管理單位提出說明，並得視需要諮詢法務單位以判斷其利益衝突是否存在及其解決方案。

Conflict of interest is sometimes not intentionally caused by individuals but rather arises from external environmental changes or the actions of others, resulting in conflicts that did not previously exist. When directors and managerial officers become aware of potential conflicts of interest, they should provide explanations to the Board of Directors and the integrity management unit, and, if necessary, seek advice from the legal department to assess the existence of the conflict and propose solutions.

## 5.2 避免圖私利之機會：

### Minimizing incentives to pursue personal gain

當公司有獲利機會時，董事、經理人應維護本公司或子公司所能獲取之正當合法利益，並避免下列事項：

When the company has an opportunity for profit, it is the responsibility of the directors and managerial officers to maximize the reasonable and proper benefits that can be obtained by the company, and prevent any of the following activities:

5.2.1 透過使用本公司或子公司財產、資訊或藉由職務之便而有圖私利之機會或獲取私利。

Seeking an opportunity to pursue personal gain by using company property or information or taking advantage of their positions.

5.2.2 從事與本公司或子公司競業之行為，且未依法解除競業禁止。

Competing against the company or any of its subsidiaries, without the release of prohibition from participation in competitive business in accordance with laws and regulations.

<b>安勤科技股份有限公司</b> <b>Avalue Technology Incorporation</b>		編號 No.	GM-12
		頁次 Page	第 5 頁/共 8 頁 5 of 8
名稱 Title	董事及經理人道德行為準則 Code of Ethical Conduct for Directors and Managerial Officers	版次 Rev.	A2

### 5.3 保密責任

#### Confidentiality

董事、經理人對於本公司或子公司本身或其客戶之資訊，除經授權或法律規定公開外，應負有保密義務。應保密的資訊包括所有可能被競爭者利用或洩露後對公司或客戶有損害之未公開資訊。

The directors and managerial officers shall be bound by the obligation to maintain the confidentiality of any information regarding the company itself or its suppliers and customers, except when authorized or required by law to disclose such information. Confidential information includes any undisclosed information that if exploited by a competitor or disclosed could result in damage to the company or the suppliers and customers.

### 5.4 公平交易

#### Fair trade

董事、經理人應公平對待本公司或子公司客戶、競爭對手及員工，不得透過操縱、隱匿、濫用其基於職務所獲悉之資訊，對重要事項做不實陳述，或透過其他不公平交易方法而獲取不當利益。

The directors and managerial officers shall treat all suppliers and customers, competitors, and employees fairly, and may not obtain improper benefits through manipulation, nondisclosure, or misuse of the information learned by virtue of their positions, or through misrepresentation of important matters, or through other unfair trading practices.

### 5.5 保護並適當使用公司資產

#### Safeguarding and proper use of company assets

董事、經理人均有責任保護公司資產，並確保其能有效合法的使用於公務上。

The directors and managerial officers of the company have the responsibility to safeguard company assets and to ensure that they can be effectively and lawfully used for official business purposes.

### 5.6 法令遵循

#### Legal compliance

##### 5.6.1 董事、經理人應遵守證券交易法及其他法令規章。

The directors and managerial officers shall strengthen its compliance with the Securities and Exchange Act and other applicable laws, regulations, and bylaws.

<b>安勤科技股份有限公司</b> <b>Avalue Technology Incorporation</b>		編號 No.	GM-12
		頁次 Page	第 6 頁/共 8 頁 6 of 8
名稱 Title	董事及經理人道德行為準則 Code of Ethical Conduct for Directors and Managerial Officers	版次 Rev.	A2

5.6.2 董事、經理人應維持適當交易程序與報告系統，確保下列事項：

The directors and managerial officers shall maintain appropriate transaction and reporting systems, and procedures to ensure that:

5.6.2.1 本公司所有會計帳冊及記錄，需符合相關法令及會計準則之規定。

All accounting records of the company must comply with relevant laws and accounting standards.

5.6.2.2 本公司對證券及其他主管機關所申報之資料或以其他方式對外公佈之資訊皆需完整、正確、即時、不誤導。

The company is required to ensure that the information reported to securities and other regulatory authorities, as well as any information disclosed to the public through other means, is complete, accurate, timely, and not misleading.

5.6.2.3 依法即時揭露可能對本公司財務狀況或營運有重大影響之重要交易及關係。

Promptly disclose important transactions and relationships that may have a significant impact on the company's financial status or operations in accordance with the law.

5.7 鼓勵呈報與違反道德行為準則之處理

Encouraging reporting on illegal or unethical activities

5.7.1 董事、經理人應對公司及子公司加強宣導道德觀念，鼓勵同仁於懷疑或發現有違反法令規章或道德行為準則之行為時，檢具足夠資訊向審計委員會、經理人、內部稽核主管或其他適當人員呈報。

The directors and managerial officers shall promote ethical awareness within the company and its subsidiaries, encouraging employees to report any suspected or identified violations of laws, regulations, or the code of ethical conduct to the Audit Committee, managerial officers, chief internal auditor, or other appropriate personnel.

5.7.2 本公司訂有具體檢舉辦法，對於檢舉人之身份將予與保密並提供適當之保護措施，使其免於遭受報復。

The company shall establish a specific whistle-blowing procedure and ensure that the identity of the whistle-blower is kept confidential and appropriate protective measures are provided to safeguard them from retaliation.

<b>安勤科技股份有限公司</b> <b>Avalue Technology Incorporation</b>		編號 No.	GM-12
		頁次 Page	第 7 頁/共 8 頁 7 of 8
名稱 Title	董事及經理人道德行為準則 Code of Ethical Conduct for Directors and Managerial Officers	版次 Rev.	A2

5.7.3 董事、經理人有違反法令規章或本準則之情形時，請依本公司檢舉辦法進行。經查證屬實者應依本公司或各子公司獎懲相關規定予以議處，若涉及違反政府相關法令者另依相關法令規定辦理，並於公開資訊觀測站揭露違反道德行為準則人員之違反日期、違反事由、違反準則及處理情形等資訊。

When a director or managerial officer violates the laws, regulations, or this code of ethical conduct, the company shall follow its procedures for whistleblowing. Upon verification of the violation, appropriate disciplinary actions shall be taken in accordance with the company's or its subsidiaries' relevant regulations. In cases involving violations of government regulations, the company shall comply with the applicable legal requirements. The company shall also disclose on the Market Observation Post System (MOPS) the date, reasons, provisions violated, and actions taken regarding the violation by the individual involved in the misconduct.

5.7.4 因違反本準則之規定而受懲處時，受懲處人員得依相關規定提出申訴。

A person who has been penalized for breaching the provisions of the Codes may file an appeal through the appropriate procedures.

## 5.8 豁免適用程序

### Procedures for exemption

董事、經理人如有豁免遵循本準則之必要時，應經由董事會決議通過，且即時於公開資訊觀測站揭露董事會通過豁免之日期、獨立董事之反對或保留意見、豁免適用之期間、豁免適用之原因及豁免適用之準則等資訊，俾利股東評估董事會所為之決議是否適當，以抑制任意或可疑的豁免遵循本準則之情形發生，並確保任何豁免遵循本準則之情形均有適當的控管機制，以保護本公司及子公司。

The code of ethical conduct adopted by a company must require that any exemptions for directors or managerial officers from compliance with the code be approved by a resolution of the Board of Directors. The company should promptly disclose on the MOPS the date of the board's resolution on the exemption, any objections or reservations from independent directors, the duration, reasons, and principles for applying the exemption. This ensures that shareholders can assess the appropriateness of the board's decision, prevents arbitrary or questionable exemptions from the code, and establishes proper control mechanisms to protect the interests of the company and its subsidiaries.

<p style="text-align: center;"><b>安勤科技股份有限公司</b> <b>Avalue Technology Incorporation</b></p>		編號 No.	GM-12
		頁次 Page	第 8 頁/共 8 頁 8 of 8
名稱 Title	董事及經理人道德行為準則 Code of Ethical Conduct for Directors and Managerial Officers	版次 Rev.	A2

5.9 本準則應揭露於公司網站、年報、公開說明書及公開資訊觀測站，修正時亦同。

The company shall disclose the adopted code of ethical conduct, as well as any amendments thereto, on its corporate website, in its annual reports, prospectuses, and on the Market Observation Post System (MOPS).

5.10 本準則經董事會通過後實施，並送審計委員會及提報審股東會，修正時亦同。

A company's code of ethical conduct, and any amendments to it, shall be implemented upon approval by the Board of Directors, delivered to the Audit Committee, and submitted to a shareholders meeting.

#### 六、使用表單 Used Form

無

N/A

#### 七、參考文件 Reference Document

##### 7.1 公司守則(HR-01)

Company Regulations (HR-01)

##### 7.2 員工任用管理辦法(HR-02)

Employee Appointment Management Measures (HR-02)

##### 7.3 公司誠信經營守則暨行為指南(GM-13)

Procedures for Ethical Management and Guidelines for Conduct (GM-13)

##### 7.4 檢舉非法與不道德或不誠信行為案件處理準則(GM-14)

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

##### 7.5 上市上櫃公司誠信經營守則

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