

## **AAEON Ethical Behavior Guideline**

研揚科技股份有限公司 道德行為準則

### Chapter 1 General

#### **第 1 章總則**

##### Article 1

##### Set Purpose and Basis

###### 第 1 條(訂定目的及依據)

With the aim to establish a good behavioral environment, the company should be guided through Ethical Behaviors Guidelines and allow related company personnel to comprehensively understand the purpose of the standard; “Stock and OTC Company Ethical Behavior Guidelines” and the standard of those in the Electronics Industry are used as referral to ensure stable company growth and success.

為建立良好行為模式，導引公司人員行為符合本公司道德行為準則，並使公司之利害關係人更加瞭解公司道德標準，爰依據「上市上櫃公司訂定道德行為準則參考範例」與電子行業相關行為規範訂定本準則，以獲得大眾信賴，確保公司永續成長與發展。

##### Article 2

##### Definition and Scope

###### 第 2 條(定義與範圍)

The company includes company Director, managers, and other employees are subjects in the Ethical Behavior Guidelines. The managers subjected in the Guidelines include General Managers or equivalent job level, Vice President or equivalent job level, Assistant Vice President or equivalent job level, Financial Manager, Accounting Manager, and other management roles in the company. Company employees subjected in the Ethical Behavior Guidelines include any personnel who receive salary from the company. The Guidelines present itself to be universal in the context of the working environment within the company.

本準則所稱之公司人員為董事、經理人以及其他員工。

本準則所稱之經理人包括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、會計部門主管以及其他有為公司管理事務及簽名權利之人。

本準則所稱之員工，係指受公司僱用從事工作獲致薪資者。

本準則適用範圍為本公司人員於職務上或與職務相關之一切行為。

### Chapter 2 Compliance

#### **第 2 章 法規遵循**

##### Article 3

##### Regulatory Compliance

###### 第 3 條(法規遵循)

Legislations are the minimum standard; the company should abide to laws and rules of the country or area they reside in.

If there are inconsistencies between the Ethical Behavior Guidelines and local laws, higher standard of the two should be adopted for use and reference.

If company rules come into conflict with country' s legislation, contact legal unit immediately.

Violation of laws has severe consequences; if there are any related inquiries, please contact legal unit immediately.

法規乃最低到標準，公司人員應遵守所在國家或地區之法律規定。若本準則與當地法律不一致，應採其中較高標準做為行為依據。當發現公司內部要求與法規抵觸，應立即通知法務單位。違反法規將為公司與個人帶來嚴重的後果，個人若對法律相關事宜有疑問時，應洽法務單位尋求協助。

#### Article 4

##### Bribery and Corruption Prohibition

###### 第 4 條(禁止賄賂與反貪污)

The company cannot bribe civil servants and are prohibited in assisting or cooperating in any form of corruption practices.

The company are prohibited in providing illegal political contributions, inappropriate charity contributions, or sponsorships.

All related company personnel, employees, person of interests, stakeholders, person of contract are subjected to company's Anti-Corruption Mandate.

Upon presenting gifts to civil servants, related measures should be taken by the company and the values of the gifts should be approved by supervisors.

公司人員不得向公務員行賄，且絕不參與或以任何方式協助貪污行為。

公司人員不得提供非法政治獻金、不當慈善捐贈或贊助。

公司反貪污要求適用於與本公司或與公司人員有承攬或委任關係之利害關係人。

公司人員代表公司向公務員提供餽贈或招待時，應依提供餽贈或招待等值金額與公司相關辦法，事前獲得權責主管核准。

#### Article 5

##### Insider Trading Prohibition

###### 第 5 條(禁止內線交易)

Upon having knowledge on important updates and information of the company, company stock trading through third parties and providing related advice are prohibited 18 hours before and after the release of company messages and information; Intentional and purposeful release of company stock information is highly prohibited.

公司人員知悉本公司重大訊息，於消息公開前或公開後 18 小時內不得自行或透過他人買賣本公司股票或就本公司股票提供投資建議，亦不得將該等資訊揭露予可能因該資訊而買賣本公司股票之人。重大訊息係指對本公司股價有重大影響，或對正當投資人之投資決定有重大影響之消息。

#### Article 6

##### Intellectual Property

###### 第 6 條(智慧財產)

AAEON highly values its intellectual property and others' likewise; the company cannot use, replicate, transfer, and distribute any intellectual property of other companies without legal authorization. This includes trademark brands, literature, artwork of any form, music, videos, photos, software, etc.

公司重視智慧財產，也尊重他人的智慧財產。非經合法授權，公司人員不得於職務上使用、複製、重製、傳輸或散佈他人之智慧財產，包括商標、語文著作、藝術創作、音樂、視訊、照片、影片及軟體等。

#### Article 7

##### Confidential Information

##### 第 7 條(機密資訊)

The company must protect business confidential and provide information to relevant company business associates appropriately. Third party affiliates must abide to confidentiality contract signed previously with the company; employees are still responsible for the protection of confidential information even after the contract terminates.

公司人員應妥適保護職務上所知悉之機密資訊，機密資訊的使用應經公司授權並限於公司業務所需，且僅得向有知悉必要者揭露。機密資訊為第三人所有者，應遵守公司與該第三人所簽訂之保密契約之相關約定。公司人員終止契約後，仍有義務繼續保護於契約期間所知悉之機密資訊。

#### Chapter 3 Preventing Conflicts of Interest

##### 第 3 章 防止利益衝突

#### Article 8

##### Scope and Definition of Conflict of Interest

##### 第 8 條(利益衝突定義與範圍)

Conflict of interest is defined as effects on personal and/or company interests. Personal interests include, but do not limit to, gifts of any forms, cash reward out of gratitude, special treatment of any sort or benefits, little to no interest rate on mortgages, or priced objects such as bonds, credit cards, stocks, coupons, etc. Range of personal interest include spouses, parents, sons and daughters, and any subjects within third degree of relativity. The company should pay special attention to the subjects described above in providing.

利益衝突係指個人利益影響或可能影響公司利益的狀況。個人利益包括但不限於任何形式之禮物、感激所表現的實質行動如贈送現金、給予特別優待或好處、提供特殊服務、無息或低利貸款、餽贈、代繳費用、等同現金的有價物品如:證券、信用卡、股票或禮券等；個人利益範圍及於配偶、父母、子女及三親等以內親屬之利益。公司應特別注意與前述人員所屬之關係企業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。

#### Article 9

##### Dis-involvement in Conflict of Interest Behavior

##### 第 9 條(不得涉及利益衝突行為)

The company associates are prohibited to:

- 1 Become part-time, director, supervisor, and (appointee and contractor related) consultant of unrelated enterprises.  
Current company director, supervisor, and (appointee and contractor related) consultant are immune after authorization from the Board of Shareholders.  
Current company employees and General Managers are immune with previous authorization.
- 2 Completing transactions and trading with the company, representing him or herself and other.

### 3 Being involve in jobs that have the potential to disruption company businesses.

公司人員不得涉及以下利益衝突行為

- 一、於非關係企業兼職或擔任非關係企業董事、監事或(委任或承攬關係)顧問。若公司人員為董事、監事或(委任或承攬關係)顧問，則經董事會提報股東會同意不在此限；若公司人員為員工，經總經理事前同意者不在此限。
- 二、為自己或代表他人與本公司洽談或進行交易。
- 三、從事可能干擾或影響職務之非本公司業務。

#### Article 10

##### Probable Conflict of Interest and Solution

第 10 條(可能性利益衝突產生暨因應方式)

Conflict of interest is not always caused by personal intentions; often times it is caused by the surrounding environment or involvement of third parties. The company must notify their supervisors if the following occurs:

- 1 Effects of company decisions and the implementations that may impact employees' personal interests.
- 2 Effects of company decisions and the implementations that may impact company's business sales partners and competitors.
- 3 Spouses, parents, sons and daughters, or any third-degree family members need to disclose relationships prior to applying for jobs at the company.
- 4 Other possible conflict of interests situations.

Supervisors are required to consult with legal unit to determine problems and also the solutions to the problems.

利益衝突有時並非個人有意使其發生，而係在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。公司人員知悉可能有下列情形時，應立即向權責主管提出完整的說明。

- 一、決策的執行影響或可能影響公司人員獲得個人利益。
- 二、決策的執行影響或可能影響與本公司有業務往來或尋求與本公司業務往來機會的公司或與本公司有競爭關係的廠商持有股權或享有相當的利益。
- 三、參與或影響公司人員任用其配偶、父母、子女或三親等以內親屬的決策，或擔任其主管。
- 四、其他可能利益衝突。

公司人員之權責主管得視實際需要諮詢法務單位，以判斷利益衝突是否存在及其解決方案。

#### Article 11

##### Probable Conflict of Interest and Violation

第 11 條(可能性利益衝突產生暨因應方式之違反)

Inability to provide explanation regarding conflict of interest or failure to abide to resolution procedures will both be considered as violations to the Guideline. 未就可能發生之利益衝突提出說明或未依法務單位解決方案執行，將依違反本準則辦理。

#### Article 12

##### Periodic Stock and OTC Description

第 12 條(得定期要求公司人員說明未上市、上櫃公司持股情形)

The company may require employees to state the investment or ownership of an existing or prospective supplier, customer, or other partners either by themselves or through relatives and friends on a regular basis unless the individual has shares of public or OTC company.

公司得定期要求公司人員說明個人或透過親友對現有或潛在供應商、客戶或其他合作夥伴之投資或持股情形，但持有者為上市或上櫃公司股票，不在此限。

#### Article 13

##### Conflict of Interest Event Avoidance

##### 第 13 條(避免從事存在利益衝突的經濟活動)

The company should avoid attending any business or financial events that induce conflict of interest; self-investment or investing through third parties should be avoided.

公司人員應避免從事個人職務之外與工作職責相關的經濟活動，並應避免自行或透過他人從事或投資與公司存在利益衝突的經濟活動，陷於利益衝突之情形。

#### Chapter 4 Gifts, Business Treatments and Social Guidelines

##### 第 4 章 餽贈、業務款待與社交準則

#### Article 14

##### Deny Rebate and Commission

##### 第 14 條(不得收回扣或佣金)

The company are prohibited to receive any rebates and commission.

公司人員不得收回扣或佣金。

#### Article 15

##### Deny Inappropriate Gifts and Solution Method for Unreturnable Gifts

##### 第 15 條(不得收不合理餽贈禮物與無法退還不合理餽贈禮物處理方式)

The company of the company are prohibited to periodically meet, request, or receive any forms of gifts, discounted trading, special treatments, borrowing of funds, joint investments, stock subscriptions, or any other form of unethical practices with sales associates of other companies, suppliers, providers, or clients. If inappropriate gifts of all sorts were to be received, report to supervisors and issue return of the gifts; if the gifts could not be returned for any reason, report to the Welfare Committee. Cash value or gifts that exceed \$3000 NT are marked as inappropriate gifts and contributions.

公司人員不得向有業務往來或尋求與公司業務往來機會之供應商、經銷商或客戶等，期約、要求或收受任何不當的餽贈、優惠交易或特殊待遇及招待，亦禁止借款、參與投資、認股或任何其他有償無償的租賃行為。若有收到廠商不合理餽贈禮物情事，應向權責主管報告並予以退還，因故無法退還時，應交由職工福利委員會統一處理。

不合理餽贈或禮物係指現金或任何價值超過新台幣參仟元(含)以上的餽贈或禮物。

#### Article 16

##### Business Related Events and Vendor Reception

##### 第 16 條(業務有關之社交活動與廠商招待)

Business related events and vendor receptions shall be in the interest of the company and should report, verbally or in writing (email, phone call, text), the

type of event and date, subject and reason, name of companies being invited, names of all participants, location, etc to relevant supervisors for approval. Associates need to report to supervisors prior to attending events if unexpected or sudden conditions occur. Employees cannot, under any circumstances, damage image and reputation of the company in these events. Vendors described above include: AAEON partner vendors, suppliers, clients, and those of prospective.

與業務有關之社交活動與廠商招待，須符合公司利益並事前以口頭或書面(電話、簡訊或電子郵件等方式)將活動或招待日期、接受事由、對方公司名稱、對方邀請人姓名、我方參加者姓名、地點等資訊向權責主管陳報並經其同意後始得適當為之，若有突發狀況，得於事先呈報後先行參加；惟公司人員無論如何不得涉入損及公司形象之特種場所。

前項所稱之廠商包括：我方廠商、關係企業往來或可能往來之委外廠商、供應商、客戶及其上下游廠商等。

## Article 17

### Presenting Gifts to Clients

第 17 條(向其他公司或他人致贈禮物)

The gifts presented to the clients need to follow normal business convention, laws, and standards and must follow company procedures.

在業務範圍內需要向其他公司或個人致贈禮物、提供優惠與招待時，必須符合商業習慣、法律與道標準，並依據公司相關規定辦理。

## Chapter 5 Avoid the opportunity of yourself or other third person

### 第 5 章 避免圖利自己或其他第三人的機會

#### Article 18

##### Avoidance of Intentional Benefit

第 18 條(公司人員避免圖利)

The company should constantly strive for opportunities that would benefit the company as a whole. To prevent obtaining personal profit and loss of opportunities, employees

- 1 Cannot divert company funds and assets for private and personal use.
- 2 Cannot use normal working hours and work part-time for another company.
- 3 Cannot invest in current or prospective suppliers, given the opportunity.
- 4 Cannot obtain benefits for relatives of any kind.
- 5 Cannot obtain business confidential or use specialized skills and knowledge and be engaged in non-company related sales.
- 6 Cannot prioritize personal benefits and obstruct or prevent company from obtaining profit.

公司人員應盡力爭取增加公司合法利益之機會。在履行職責時，應遵守以下原則，避免圖利自己或其他第三人的機會。

一、不得挪用公司資產，做為私人謀利工具。

二、不得利用上班時間兼差或兼職。

三、不得利用職務上之機會，投資往來或可能往來的廠商。

四、不得利用職權所知公司經營、財務訊息，為自己或配偶、父母、子女或三親等以內親屬，謀取個人利益。

- 五、利用基於職務所取得之機密資訊、特別技術或知識，從事非本公司業務。
- 六、不得為自己或任何第三人直接或間接的利益，而妨礙公司獲得最大利益。

## Chapter 6 Information is fully preserved and published

### 第 6 章 資訊完整保存與公開

#### Article 19

##### Information Disclosure

##### 第 19 條(資訊揭露)

The company is required to disclose company information such as financial statement to investors and the public to increase financial transparency.

Employees who are involved in information disclosure must make sure the information are complete, accurate, and abide to disclosure rules to protect company' s reputation.

公司依據資訊揭露之相關法規向投資者及公眾，提供公開訊息，提升財務透明度，確保依法向證券主管機關所提供財務報表、相關資料、其他公開資訊均符合法規之要求。參與資訊準備與資訊提供之人員，應確保財務與會計紀錄完整、準確、嚴守資訊揭露原則，以保護公司清廉聲譽。

#### Article 20

##### Method of Disclosure

##### 第 20 條(資訊揭露方式)

The accuracy of financial statements and information disclosures are critically important; employees should give their best in making sure the disclosing information is complete, appropriate, correct, timely, and understandable.

財務報表及資訊揭露之正確性，極其重要。所有參與資訊揭露程序的人員，均應知悉且了解職責範圍內，公司應遵循的揭露程序。盡力確保公司所揭露的資訊是以完整、允當、正確、及時且可理解的方式為之。

#### Article 21

##### Fraud and Related Information

##### 第 21 條(不得造假財務相關資訊)

Company balance sheets, receipts, records, funds and assets should be proper organized, indexed, and maintained to ensure consistency during transactions. Intentional crafting of financial statements or any accounting documents is highly prohibited and would be considered as fraud; employees cannot perform transactions with the company using unknown bank accounts (or accounts from any third parties).

公司帳務、發票、記錄、分錄、資金和資產，必須妥善編訂和保存，以使公司各項交易與業務處理情況，得以允當、正確的反應。參與財務報表編製人員，不得在財務報表及相關文件內編造虛假、誤導之聲明或記錄，或蓄意隱瞞交易實況。相關人員不得在銀行或任何第三者機構開立、維持或使用任何秘密帳戶，進行與公司相關之帳務。

#### Article 22

##### Information Assets

##### 第 22 條(資訊資產)

The policies, regulations, and laws regarding information system securities are abide by the company; employees shall refer to related laws and policies

and provide any related records on surveys, litigations, and process procedures.

公司遵循處理資訊資產與系統保全之政策、程序、法規，善盡法律義務，保護公司在機密資訊上的投資。公司人員應依據相關辦法規定，保存、提供任何與調查、訴訟或法律處理程序的有關紀錄。

## Chapter 7 Fair trade, advertising and competition

### **第 7 章 公平交易、廣告和競爭**

#### Article 23

##### Equal Treatment

##### 第 23 條(公平對待)

The company should equally treat clients, suppliers, competitors, and their own colleagues without bias; purposefully manipulate, conceal, and misuse information, limit and restrain colleagues without justification, and engage in biased trading are not tolerated.

公司人員應盡力公平對待客戶、供應商、競爭者及其他員工，不得有任何不公平之行為。任何人員均不得操弄、隱瞞或濫用專有資訊、錯誤陳述重要事實、無正當理由限制公司人員，取得其執行業務所必須資訊，或為其他不公平交易行為。

#### Article 24

##### Equal Treatment of Suppliers

##### 第 24 條(公平對待廠商)

The company should equally treat all suppliers without bias.

公司人員應本於公平對待原則與任何廠商往來，不得有特別優惠之情事。

#### Article 25

##### Sales Integrity

##### 第 25 條(誠信方式行銷)

The company highly values sales integrity; any forms of false advertisements and misleading strategies against competitors will not be tolerated.

Trademark labels and advertisements must always be truthful with correct labeling information.

公司以誠信方式行銷，在提及競爭對手及其產品、服務或第三人時，須有確實的憑據，不以欺瞞、誤導或可能誤導的手段為之；對於商品標示與廣告內容均應誠實表示，確保資料正確清楚。

#### Article 26

##### Prohibition of Joint Operation

##### 第 26 條(不得進行聯合行為)

The company cannot lead, initiate, or participate in any joint operation events with other companies. Joint behaviors include contract and agreement initiations and making decisions with competitors regarding production amount, prices, technological skills, products, equipment, trading partners, and marketing areas.

If there are any inquiries please contact legal unit for further information.

公司人員不得領導、發起或參加其他公司間與本公司居於相同產銷階段的聯合行為。聯合行為係指以契約、行為或其他方式合議，與競爭關係之其他事業共同決定商品或服務的價格，或限制數量、技術、產品、設備、交易對象、交易



地區等，相互約束事業活動行為而言。關於任何預定採取的行為或達成協議前如有適法性疑問，請諮詢法務單位。

## Chapter 8 Maintain the interests of the company

### 第 8 章 維護公司利益

#### Article 27

#### Protection of Company Assets

##### 第 27 條(保護公司資產)

The company should protect company assets and ensure that they are effectively used within the scope of business objectives. This is to prevent theft, carelessness, and wasting of resources, all of which could affect the company negatively. Report and notify supervisors if the point described above occurs. Company reserves the right to monitor or inspect employees' use of assets.

公司人員應保護公司資產，確保其有效使用於公司業務目的範圍，避免因偷竊、疏忽或浪費等情事，影響公司獲利能力。遵循資產適當保全與使用程序，以保護公司有形資產不被竊取、損毀或不當使用。若有發現上述情事，請立即向權責主管報告。於當地法規許可範圍內，公司保留監控或檢查員工如何使用公司資產的權利。

#### Article 28

#### Business Confidential

##### 第 28 條(商業機密)

Business confidential files and information cannot be released or leaked upon execution of tasks and jobs; sales and business records should be properly managed and organized and intellectual property of others should be respected and legally approved before using.

公司人員執行職務時，應確保商業資料機密不洩漏，保存完整的商業或營業記錄，以及尊重公司、客戶或合作夥伴的商業資產與智慧財產。使用他人之智慧財產前，應取得合法授權。

#### Article 29

#### Respect of Employee Privacy

##### 第 29 條(尊重公司人員隱私)

As much as company values individual privacies, employees should not make assumptions that customization of desktop background, compartments, forms of computer usage and phone equipment fall into the category.

To the extent permitted by the local legislation, the company has the right to monitor employee activities and records such as dialing/communication records, email/internet records, file and information accesses, and password encrypted records and files.

公司尊重公司人員隱私，但公司人員不應假設個人桌面、隔間、電腦使用或電話設備是隱私或機密的。於當地法規許可的範圍內，公司得監控、搜尋或檢閱員工進出、通聯紀錄及設施，包括所有存放於個人電腦或其他網路終端機之電子郵件、資料、檔案及受密碼保護的員工通聯紀錄。

## Article 30

### Speech Authorization

#### 第 30 條(授權發言)

Anyone is prohibited to make any announcements on behalf of the company to the media, investors, securities analysts, and internet blogs of any sort without authorization. Upon receiving invitation to make certain statements from reporters or the media, please direct them to contact directly with appropriate unit (Speech Authorization) within the company.

Please indicate as “personal opinion” upon making announcements, statements, or comments on any public forums.

非經事前授權，公司人員不得代表公司對外發表任何意見，包括對媒體、投資人、證券分析師、其他外部論壇或透過網際網路發表任何言論。如有記者或其他人邀請就未經授權之主題發言，請將其引至公司授權發言單位(人)。在公開場合或網際網路上，對商業或技術主題發言，應註明所發表為個人意見，不代表公司。

## Article 31

### Trade and Agreement Approval

#### 第 31 條(授權交易與協議)

Without prior company approval, anyone is prohibited to trade and make agreements with clients and suppliers in private. Completing tasks that are not part of the job description under the name of the company is prohibited.

Without prior approval, all company related stamps and seals cannot be recreated.

未經公司授權，公司人員不得與客戶、廠商進行任何交易，或私下與客戶或廠商達成任何協議。不得擅用公司名義，處理非職務範圍事務。非經授權不得自行刻製公司、負責人、經理人印鑑，處理公司交易。

## Article 32

### Usage of Trademark Brand

#### 第 32 條(遵守公司規定使用商標品牌)

Company trademark and the image it presents are considered as important assets to the company. Employees and associates should contribute in maintaining the image when representing AAEON to the public. Sales, third party proxy, dealers, or personal use of internal and external communication should abide to related company regulations when using products and services, advertisements, and marketing information.

公司品牌與形象為公司重要資產，公司人員對外代表公司，應確保行為符合公司品牌與形象。當使用公司商標或品牌時，不論個人自行使用內外部通聯、行銷，或第三人如代理、通路經銷商、代工廠等，使用於產品、服務、廣告文宣或行銷資料，都必須遵循公司相關規定。

## Chapter 9 Social and Community Participation

### 第 9 章 社會和社區參與

#### Article 33

### Society and Community Participation

#### 第 33 條(社會和社區參與)

In addition to obtaining profits from research and development, societal and communal environments present themselves as one of the critical factors of

company' s business successes; base on the concept of paying back to the society, the company will encourage employee participation in community events, inducing social responsibility and societal growth.

公司的獲利除了來自研發、製造與營運結果，健全社會環境與公司永續經營息息相關，基於取之於社會當思回饋社會的理念，公司會不斷致力於社會和社區參與，同時鼓勵員工加入，善盡企業社會責任，促進社經環境發展。

## Chapter 10 disciplinary work

### 第 10 章 懲戒作業

#### Article 34

##### Ethical and Legislation Inquiries

##### 第 34 條(道德或法律疑問之徵詢)

The company should comply with government regulations and company rules and procedures, such as any moral or legal questions, please consult the competent authority and the legal profession professional advice.

公司人員應遵守政府法令與公司既訂規則與程序，如對任何道德或法律有疑問，請徵詢權責主管與法務單位專業意見。

#### Article 35

##### Violation Consequences

##### 第 35 條(違反準則之懲處)

Violation of the standards of the company personnel, depending on the severity of the company according to the company or the relevant laws and regulations to punish.

違反本準則之公司人員，將視情節輕重依據公司辦法或政府相關法令懲處。

#### Article 36

##### Appeal of Consequences

##### 第 36 條(受到懲處得申訴)

Violation of the standards of the company personnel were punished, according to the relevant provisions of the complaint.

違反本準則之公司人員受到懲處者，得依相關規定申訴。

#### Article 37

##### Director and Management Violation and Revelation

##### 第 37 條(董事或經理人違反準則之揭露)

If director or managers violate major points/rules described in the Guidelines, the company need to refer to Government Regulatory Provisions and report violator' s job title, name together with the reason of violation, code of violation, etc.

董事或經理人違反本準則情節重大者，公司應立即依據政府主管機關規定，揭露其職稱、姓名、違反事由、違反準則條文及處理等資訊。

#### Article 38

##### False Accusation and Consequence

##### 第 38 條(惡意不實指控處分)

If the investigation of malicious if the accused others, the company will take the appropriate circumstances, to take appropriate sanctions.

經調查若有惡意不實指控他人者，公司將視情節輕重，採取各項適當處分。

## Chapter 11 Others

### 第 11 章 其他

#### Article 39

##### Report Mailbox

##### 第 39 條(舉報信箱)

Guideline violations can be reported through [Aaeon.direct@aaeon.com.tw](mailto:Aaeon.direct@aaeon.com.tw).

若發現公司人員有違背操守或違背本準則之情事，任何人均可透過 [Aaeon.direct@aaeon.com.tw](mailto:Aaeon.direct@aaeon.com.tw) 專屬信箱，進行舉報。

#### Article 40

##### Informant Protection

##### 第 40 條(舉報人保護)

It is the company's responsibility to protect informants of Guideline violators or any related personnel in between the reporting process. Keeping informants anonymous serves to prevent unequal and inappropriate treatments.

對於舉報人及所提供資料，權責處理單位應審慎並嚴格保密處理，除舉報人涉及或參與該事件外，公司應保護舉報人與處理過程有關人員，避免遭受不公平、不尊重對待。

#### Article 41

##### Exemption and Procedure

##### 第 41 條(豁免適用之程序)

Being exempt from this Guideline requires collective approval of the Board of Directors; the name and job title of the person who's being exempt, exemption approval date, applicable period, exemption reason and range need to be fully disclosed according to government authorities. This allows beneficiaries to evaluate exempt decisions made by the Board of Directors and prevent unlawful exemptions from occurring.

豁免本公司人員遵循公司之道德行為準則，必須經由董事會決議通過，且即時依政府主管機關規定揭露允許豁免者之職稱、姓名、董事會通過豁免之日期、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，俾利利害關係人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準則之情形發生，確保任何豁免遵循準則之情形，均有適當的控管機制，以保護公司。

#### Article 42

##### Method of Disclosure

##### 第 42 條(揭露方式)

The Ethical Behavior Guideline is required to be publicly disclosed; modifications to the Guideline must also be publicly disclosed.

本道德準則依規定公開揭露，修正時亦同。

#### Article 43

##### Implementation

##### 第 43 條(施行)

The Ethical Behavior Guideline will be effective after review and approval from

the Board of Directors and after submission to the Board of Shareholders; the process is the same when the Guideline is being modified.

The Guideline was created on 4/29/105 and first revision on 8/8/105.

公司道德行為準則經董事會通過後施行，並提報股東會，修正時亦同。

本準則訂定於中華民國一〇五年四月二十九日，第一次修訂於中華民國一〇五年八月八日。