

主 題：	誠信經營守則	文件編號：	O-A-012	版本：	2
機密等級：	<input checked="" type="checkbox"/> 一般 <input type="checkbox"/> 機密	生效日期：	2020/10/XX	總頁數：	14

一、訂定目的：為廉潔、透明及負責之經營理念，建立並發展誠信經營企業文化，以建立本公司良好商業運作。

二、適用範圍：本公司及其子公司、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(以下簡稱集團企業與組織)。

三、相關定義：

3.1 誠信經營政策，謂依董事與高階管理階層出具之誠信經營聲明，如下：

「揚智科技秉持著堅持創新，追求卓越的企業精神，秉持廉潔、透明及負責的誠信理念，經營良好商業運作。

揚智科技需依此聲明制訂適用於所有董事、經理人、全體員工之誠信經營守則，並應於如公司網站或其他適當處公告本聲明及誠信經營守則要點，並應致力推行協力廠商共同遵守該誠信經營守則。董事長代表本公司、高階管理階層與全體員工承諾：

1. 落實誠信經營理念及政策；

2. 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及其他上市上櫃相關規章，或其他國內外商業行為有關法令。

董事長」

3.2 實質控制者，謂本公司之董事、經理人、受僱人、受任人或其他具有實質能力控制本公司之人。

3.3 不誠信行為，謂不廉潔/透明或不負責從事商業行為，至少涵蓋如下範圍：

3.3.1 不廉潔/透明行為

從事商業行為之過程中，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、要求或收受任何不正當利益，或做出其他違反誠信、不法或違背受託義務等行為，以求獲得或維持利益。

(1) 行賄及收賄。

(2) 提供非法政治獻金。

(3) 不當慈善捐贈或贊助。

(4) 提供或接受不合理禮物、款待或其他不正當利益。

主 題：	誠信經營守則	文件編號： O-A-012 版本： 2
機密等級：	<input checked="" type="checkbox"/> 一般 <input type="checkbox"/> 機密	生效日期： 2020/10/XX 總頁數： 14

3.3.2 不負責行為：

- (1) 侵害營業秘密、商標權、專利權、著作權及其他智慧財產權。
- (2) 從事不公平競爭之行為。
- (3) 從事產品及服務於研發、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、健康與安全之行為。

3.4 利益謂任何有價值之事物，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。

3.5 商業行為有關法令，謂公司法、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。

四、生效程序

4.1 本誠信經營政策應經審計委員會同意；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，並載明於議事錄。

4.2 本誠信經營政策經審計委員會同意後，呈送董事會通過後實施，修正時亦同。

五、管理規定：

5.1 誠信經營

5.1.1 本公司依誠信經營理念經營，必要時訂定具體誠信經營之作業程序。

5.1.2 本公司全體員工必須以遵守誠信經營政策為雇用條件。

5.1.3 本公司於執行業務時，應恪遵法令規定及防範方案。

5.1.4 本公司於商業往來之前，需考量產品及服務於研發、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。

5.1.5 本公司適時於內部規章、年報、公司網站或其他文宣上揭露其誠信經營政策，並適時於相關對外活動上宣示，使其供應商、客戶或其他業務相關機構與人員均能清楚瞭解其誠信經營理念與規範。

主 題：	誠信經營守則	文件編號： O-A-012	版本： 2
機密等級：		生效日期： 2020/10/XX	總頁數： 14

5.2 董事、經理人、受僱人、受任人與實質控制者之誠信經營

- (1) 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，需遵守法令規定及防範方案。
- (2) 當有潛在之利益衝突時，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應主動說明之。
- (3) 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，不得相互支援。
- (4) 本公司董事、監察人、經理人、受僱人、受任人與實質控制者不得藉其任職之職位或影響力，使其自身、配偶、父母、子女或任何他人獲得不正當利益。

5.3 不為不誠信行為

5.3.1 本公司應積極防範不誠信行為，至少包括：

- (1) 本公司對於慈善捐贈或贊助，需符合相關法令及內部作業程序，不得為變相行賄。
- (2) 本公司禮物、款待對於或利益，需符合相關法令及內部作業程序，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。
- (3) 本公司應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。
- (4) 本公司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。

主 題：	誠信經營守則	文件編號：	O-A-012	版本：	2
機密等級：	<input checked="" type="checkbox"/> 一般 <input type="checkbox"/> 機密	生效日期：	2020/10/XX	總頁數：	14

(5) 本公司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，原則上應即回收該批產品或停止其服務。

(6) 本公司於商業往來之前，需考量代理商、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。

5.3.2 本公司應於必要時訂定具體相關防範方案；訂定防範方案時，應定期分析及評估營業範圍內具較高不誠信行為風險之營業活動，加強相關防範措施，並定期檢討方案之妥適性及有效性。

5.3.3 本公司應建立有效之會計制度及內控制度，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。

5.3.4 董事、經理人、受僱人、受任人與實質控制者，於執行業務時，不得為不誠信行為，至少包括：

- (1) 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，需遵守法令規定及防範方案。
- (2) 本公司之董事、經理人、受僱人、受任人及實質控制者需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。
- (3) 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，需符合相關法令及內部作業程序，不得為變相行賄。
- (4) 本公司及其董事、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。
- (5) 本公司及其董事、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。

主 題：	誠信經營守則	文件編號：	O-A-012	版本：	2
機密等級：	<input checked="" type="checkbox"/> 一般 <input type="checkbox"/> 機密	生效日期：	2020/10/XX	總頁數：	14

(6) 本公司及其董事、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，原則上應即回收該批產品或停止其服務。

5.4 不誠信行為檢舉

5.4.1 本公司提供 520@alitech.com 檢舉申訴管道及公司網站提供聯絡信箱及內部公告獨立檢舉信箱，供本公司內部及外部檢舉人使用。

5.4.2 檢舉人對稽核單位提供下列資訊提出檢舉時，本公司必須受理：

- (1) 檢舉人之姓名、身分證號碼及可聯絡到檢舉人之地址、電話、電子信箱。
- (2) 被檢舉人之姓名或其他足資識別被檢舉人身分特徵之資料。
- (3) 可供調查之具體事證。

5.4.3 檢舉案件經稽核單位受理與調查後，應確實保密檢舉人身分及內容並允許匿名檢舉。

5.4.4 檢舉案件經稽核單位受理與調查後，如有違反相關法令或本公司誠信經營政策與規定者，稽核單位得立即要求被檢舉人停止相關行為，並為適當之處置。

5.4.5 檢舉案件經稽核單位受理與調查後發現為內部人員虛報或惡意指控之情事，應提報員工懲戒委員會，情節重大者應建議予以革職。

5.4.6 設置檢舉人獎勵措施並保護檢舉人不因檢舉情事而遭不當處置之措施。

5.5 專責單位

5.5.1 本公司指定董事長室為推動誠信經營之專責單位，負責誠信經營政策與防範方案之制定並擔任誠信疑慮諮詢窗口，並配置專責法務人員，以提供足夠支援協同各部門掌理下列事項。專責法務人員應定期(至少一年一次)向董事會報告：

- (1) 並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、受僱人提出建議，據以檢討公司訂定之政策並持續改進，提昇公司誠信經營之落實成效。

主 題：	誠信經營守則	文件編號：	O-A-012	版本：	2
機密等級：	<input checked="" type="checkbox"/> 一般 <input type="checkbox"/> 機密	生效日期：	2020/10/XX	總頁數：	14

- (2) 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。
- (3) 定期分析及評估營業範圍內不誠信行為風險，並據以訂定防範不誠信行為方案，及於各方案內訂定工作業務相關標準作業程序及行為指南。
- (4) 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。
- (5) 誠信政策宣導訓練之推動及協調。
- (6) 規劃檢舉制度，確保執行之有效性。
- (7) 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。

5.5.2 稽核單位

- (1) 本公司內部稽核單位應依風險之評估結果，擬訂相關稽核計畫，內容包括稽核對象、範圍、項目、頻率等，並於相關內控循環中據以查核防範方案遵循情形，異常查核結果通報高階管理階層及推動誠信經營專責單位，並做成稽核報告提報董事會。
- (2) 稽核單位為主要受理不誠信行為檢舉。稽核單位應將檢舉情事、其處理方式及後續檢討改善措施，向董事會報告。
- (3) 稽核單位檢舉情事涉及董事或高階管理階層，應呈報至獨立董事或監察人，並訂定檢舉事項之類別及其所屬之調查標準作業程序。
- (4) 稽核單位於必要時應會同法務單位，透過法律程序主張權利，以維護公司之名譽及權益。並責成相關單位檢討內部控制制度及作業程序，提出改善措施，俾確保該制度之設計及執行持續有效。

5.6 教育訓練及考核

- 5.6.1 本公司之董事長、執行長、總經理或高階管理人應定期向董事、受僱人及受任人傳達誠信之重要性。
- 5.6.2 本公司應定期對董事、經理人、受僱人、受任人與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。
- 5.6.3 本公司應將誠信經營政策與人力資源政策結合並設立明確有效之獎懲制度。

Subject: Ethical Corporate Management Best Practice Principles		Doc. No. O-A-012	Version: 2
Confidential grade:	<input checked="" type="checkbox"/> General <input type="checkbox"/> Confidential	Effective date: Nov. 2020	Total page:

1. Purpose of Adoption: These Ethical Corporate Management Best Practice Principles are adopted for the operational philosophies of honesty, transparency and responsibility, establishment and development of corporate culture of ethical management, in order to create good commercial operations of the Company.
2. Applicable scope: The Company and its subsidiaries, and the group companies and organizations including any foundation to which the Company's directly or indirectly accumulated contribution of funds exceeds fifty percent of its total funds received, and other institutions or juristic persons which are substantially controlled by the Company (hereinafter referred to as "Group Companies and Organizations").

3. Relevant definitions:

- 3.1 "Ethical Corporate Management Policies" means the statement of ethical corporate management issued by directors and senior management as follows:

ALi Corporation operates good commercial operations based on the corporate spirits of constant innovation and pursuing excellence, and based on the ethical philosophies of honesty, transparency and responsibility.

Ali Corporation is required to adopt the ethical corporate management best practice principles applicable to all directors, managers, and employees according to this Statement, and shall publicly announce this Statement and essential points of the Ethical Corporate Management Best Practice Principles on such place as the Company's website or other proper place, and shall make best efforts to cause collaborators to jointly follow these Ethical Corporate Management Best Practice Principles. The chairman undertakes the following matters on behalf of the Company, senior management and all employees:

1. To implement the ethical corporate management philosophies and policies; and
2. To comply with the Company Act, Securities and Exchange Act, Business Entity Accounting Act, Political Donations Act, Anti-Corruption Statute, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest, TWSE/GTSM listing rules, or other domestic and foreign laws or regulations regarding commercial activities.

Chairman

- 3.2 "Substantial Controllers" means directors, managers, employees, and mandataries of the Company or persons having substantial control over the Company.

Subject: Ethical Corporate Management Best Practice Principles		Doc. No. O-A-012	Version: 2
Confidential grade:	<input checked="" type="checkbox"/> General <input type="checkbox"/> Confidential	Effective date: Nov. 2020	Total page:

3.3 “Unethical Conducts” means conducting commercial activities in an un-honest/transparent or irresponsible manner, which shall at least include the following:

3.3.1 Un-honest/transparent conducts

In the course of engaging in commercial activities, directly or indirectly offer, promise to offer, request, or accept any improper benefits in whatever form to or from clients, agents, contractors, suppliers, public servants, or other stakeholders, or commit unethical acts including breach of ethics, illegal acts, or breach of fiduciary duty for purposes of acquiring or maintaining benefits.

- (1) Offering and acceptance of bribes
- (2) Illegal political donations
- (3) Improper charitable donations or sponsorship
- (4) Offering or acceptance of unreasonable presents or hospitality, or other improper benefits.

3.3.2 Irresponsible conducts:

- (1) Infringement of trade secrets, trademark rights, patent rights, copyrights, and other intellectual property rights.
- (2) Engaging in unfair competitive practices.
- (3) Damage directly or indirectly caused to the rights or interests, health, or safety of consumers or other stakeholders in the course of research and development, procurement, manufacture, provision, or sale of products and services.

3.4 “Benefits” means any valuable things, including money, endowments, commissions, positions, services, preferential treatment or rebates of any type or in any name. Benefits received or given occasionally in accordance with accepted social customs and that do not adversely affect specific rights and obligations shall be excluded.

3.5 “Laws and regulations regarding commercial activities” Means the Company Act, Securities and Exchange Act, Business Entity Accounting Act, Political Donations Act, Anti-Corruption Statute, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest, TWSE/GTSM listing rules, or other laws and regulations regarding commercial activities.

Subject: Ethical Corporate Management Best Practice Principles			Doc. No. O-A-012	Version: 2
Confidential grade:	<input checked="" type="checkbox"/> General <input type="checkbox"/> Confidential		Effective date: Nov. 2020	Total page:

4. Procedures for enforcement

- 4.1 These ethical corporate management policies shall be consented by the audit committee; and when submitted to the board of directors for discussion, each independent director's opinions shall be taken into full consideration, and their objections and reservations expressed shall be recorded in the minutes of the board meeting. An independent director that is unable to attend a board meeting in person to express objection or reservation shall provide a written opinion before the board meeting unless there is a legitimate reason to do otherwise, and the opinion shall be recorded in the minutes of the board meeting.
- 4.2 With consent of these audit committee, these ethical corporate management policies shall be implemented after adoption by the board of directors. The same procedure shall apply to the amendment hereto.

5. Management requirements:

5.1 Ethic corporate management

- 5.1.1 The Company shall operate based on the philosophies of ethic corporate management, and shall formulate operational procedure for ethical corporate management if so required.
- 5.1.2 All employees must comply with the ethical corporate management policies as the terms of their employment.
- 5.1.3 When conducting business, the Company shall strictly comply with laws and regulations and the prevention programs.
- 5.1.4 Before business transactions, the Company should take into consideration the damage directly or indirectly caused to the rights or interests, health, or safety of consumers or other stakeholders in the course of research and development, procurement, manufacture, provision, or sale of products and services.
- 5.1.5 The Company shall timely disclose its ethical corporate management policies in its internal regulations, annual reports, the Company's website, or other literatures, and shall timely announce its philosophies and regulations of ethical corporate management at the relevant external activities so that its suppliers, customers, or other business-related institutions and persons could clearly understand them.

5.2 Ethical corporate management of directors, managers, employees, mandataries, and

Subject: Ethical Corporate Management Best Practice Principles		Doc. No. O-A-012	Version: 2
Confidential grade:	<input checked="" type="checkbox"/> General <input type="checkbox"/> Confidential	Effective date: Nov. 2020	Total page:

substantial controllers

- (1) When conducting business, directors, managers, employees, mandataries, and substantial controllers of the Company shall comply with requirements of laws and regulations and the prevention program.
- (2) If a potential conflict of interest exists, directors, managers, and other stakeholders attending or present at board meeting of the Company shall voluntarily explain the existence thereof.
- (3) When a proposal at a given board meeting concerns the personal interest of, or the interest of the juristic person represented by, any of the directors, managers, and other stakeholders attending or present at board meetings of the Company, the concerned person shall state the important aspects of the relationship of interest at the given board meeting. If his or her participation is likely to prejudice the interest of the Company, the concerned person may not participate in discussion of or voting on the proposal and shall recuse himself or herself from the discussion or the voting, and may not exercise voting rights as proxy for another director. The directors shall practice self-discipline and must not support one another in improper dealings
- (4) The Company's directors, supervisors, managers, employees, mandataries, and substantial controllers shall not take advantage of their positions or influence in the Company to obtain improper benefits for themselves, their spouses, parents, children or any other person.

5.3 Not to commit unethical conducts

5.3.1 The Company shall vigorously prevent from unethical conducts, which shall at least include:

- (1) When making or offering donations and sponsorship, the Company shall comply with relevant laws and regulations and internal operational procedures, and shall not surreptitiously engage in bribery
- (2) In respect of present, hospitality or benefit, the Company shall comply with relevant laws and regulations and internal operation procedures, and may not directly or indirectly offer or accept any unreasonable presents, hospitality or other improper benefits to establish business relationship or influence commercial transactions

Subject: Ethical Corporate Management Best Practice Principles		Doc. No. O-A-012	Version: 2
Confidential grade:	<input checked="" type="checkbox"/> General <input type="checkbox"/> Confidential	Effective date: Nov. 2020	Total page:

(3) The Company shall engage in business activities in accordance with applicable competition laws and regulations, 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.

(4) The Company shall observe applicable laws and regulations, the company's internal operational procedures, and contractual provisions concerning intellectual property, and may not use, disclose, dispose, or damage intellectual property or otherwise infringe intellectual property rights without the prior consent of the intellectual property rights holder

(5) In the course of research and development, procurement, manufacture, provision, or sale of products and services, the Company shall observe applicable laws and 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, with a view to preventing 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 the company's products or services are likely to pose any hazard to the safety and health of consumers or other stakeholders, the company shall, in principle, recall those products or suspend the services immediately.

(6) Prior to any commercial transactions, the Company shall take into consideration the legality of their 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.

5.3.2 If necessary, the Company shall establish concrete relevant prevention program. In establishing the prevention program, the Company shall analyze and assess, on a regular basis, business activities within their business scope which are at a higher risk of being involved in unethical conduct, strengthen relevant prevention measures, and review their adequacy and effectiveness on a regular basis.

5.3.3 The Company shall establish effective accounting systems and internal control systems, shall not have under-the-table accounts or keep secret accounts, and

Subject: Ethical Corporate Management Best Practice Principles		Doc. No. O-A-012	Version: 2
Confidential grade:	<input checked="" type="checkbox"/> General <input type="checkbox"/> Confidential	Effective date: Nov. 2020	Total page:

shall conduct reviews regularly so as to ensure that the design and enforcement of the systems are showing results.

5.3.4 When conducting business, directors, managers, employees, mandataries, and substantial controllers may not commit unethical conducts, which shall at least include:

- (1) The directors, managers, employees, mandataries, and substantial controllers of the Company shall comply with laws and regulations and the prevention programs when conducting business
- (2) The directors, managers, employees, mandataries, and substantial controllers of the Company shall exercise the due care of good administrators to urge the company to prevent unethical conduct, always review the results of the preventive measures and continually make adjustments so as to ensure thorough implementation of its ethical corporate management policies.
- (3) When making or offering donations and sponsorship, directors, managers, employees, mandataries, and substantial controllers shall comply with relevant laws and regulations and internal operational procedures, and shall not surreptitiously engage in bribery.
- (4) The Company and its directors, managers, employees, mandataries, and substantial controllers shall not directly or indirectly offer or accept any unreasonable presents, hospitality or other improper benefits to establish business relationship or influence commercial transactions.
- (5) The Company and its directors, managers, employees, mandataries, and substantial controllers shall observe applicable laws and regulations, the Company's internal operational procedures, and contractual provisions concerning intellectual property, and may not use, disclose, dispose, or damage intellectual property or otherwise infringe intellectual property rights without the prior consent of the intellectual property rights holder.
- (6) In the course of research and development, procurement, manufacture, provision, or sale of products and services, the Company and its directors, managers, employees, mandataries, and substantial controllers shall observe applicable laws and 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

Subject: Ethical Corporate Management Best Practice Principles		Doc. No. O-A-012	Version: 2
Confidential grade:	<input checked="" type="checkbox"/> General <input type="checkbox"/> Confidential	Effective date: Nov. 2020	Total page:

interests of consumers or other stakeholders, and carry out the policy in their operations, with a view to preventing 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 the company's products or services are likely to pose any hazard to the safety and health of consumers or other stakeholders, the company shall, in principle, recall those products or suspend the services immediately.

5.4 Whistle-blowing of unethical conducts

- 5.4.1 The Company provides 520@alitech.com as the whistle-blowing report channel, and the contact mailbox provided at its website, and publicizes an independent whistle-blowing mailbox for use of internal and external whistleblowers.
- 5.4.2 The Company must accept the whistle-blowing submitted by the whistleblower who has provided the following information to the audit unit:
 - (1) The whistleblower's name and I.D. number, and an address, telephone number and e-mail address where he/she can be reached
 - (2) The informed person's name or other information sufficient to distinguish its identifying features
 - (3) Specific facts available for investigation
- 5.4.3 After the whistle-blowing case is accepted and investigated by the audit unit, the identity of the whistleblower and contents of whistle-blowing shall be kept confidential, and anonymous whistle-blowing shall be allowed.
- 5.4.4 After the whistle-blowing case is accepted and investigated by the audit unit, if a violation of relevant laws and regulations or the Company's ethical corporate management policies and requirements exists, the audit unit may immediately require the informed person to cease the relevant conducts and make appropriate disposition.
- 5.4.5 After the whistle-blowing case is accepted and investigated by the audit unit, if it is found the case was a false report or malicious accusation made by an insider, the case shall be submitted to the employ discipline committee, and removal of office of such insider shall be suggested if the circumstance is serious.
- 5.4.6 Establishing whistleblower incentive measures and the measures for protecting

Subject: Ethical Corporate Management Best Practice Principles		Doc. No. O-A-012	Version: 2
Confidential grade:	<input checked="" type="checkbox"/> General <input type="checkbox"/> Confidential	Effective date: Nov. 2020	Total page:

whistleblowers from inappropriate disciplinary actions due to their whistle-blowing.

5.5 Dedicated unit

5.5.1 The Company designates the chairman office as the dedicated unit for the promotion of ethical corporate management. The dedicated unit shall be responsible for the formation of ethical corporate management policies and prevention programs, and act as the consulting window for doubt about ethics, and shall be provided with dedicated legal affair personnel, so as to provide sufficient support and coordination with various entities for the following matters. The dedicated legal affair personnel shall periodically (at least once a year) report to the board of directors:

- (1) and shall at all times monitor the development of relevant local and international regulations concerning ethical corporate management and encourage their directors, managers, and employees to make suggestions, based on which the adopted ethical corporate management policies and measures taken will be reviewed and improved with a view to achieving better implementation of ethical corporate management.
- (2) Assisting in incorporating ethics and moral values into the company's business strategy and adopting appropriate prevention measures against corruption and malfeasance to ensure ethical management in compliance with the requirements of laws and regulations
- (3) Analyzing and assessing on a regular basis the risk of involvement in unethical conduct within the business scope, adopting accordingly programs to prevent unethical conduct, and setting out in each program the standard operating procedures and conduct guidelines with respect to the company's operations and business.
- (4) Planning the internal organization, structure, and allocation of responsibilities and setting up check-and-balance mechanisms for mutual supervision of the business activities within the business scope which are possibly at a higher risk for unethical conducts.
- (5) Promoting and coordinating awareness and educational activities with respect to ethics policies.

Subject: Ethical Corporate Management Best Practice Principles		Doc. No. O-A-012	Version: 2
Confidential grade:	<input checked="" type="checkbox"/> General <input type="checkbox"/> Confidential	Effective date: Nov. 2020	Total page:

- (6) Developing a whistle-blowing system and ensuring its operating effectiveness.
- (7) Assisting the board of directors and management in auditing and assessing the prevention programs established for the implementation of ethical corporate management.

5.5.2 Audit unit

- (1) The internal audit unit of the Company shall, based on the results of assessment of the risk of involvement in unethical conducts, devise relevant audit plans including auditees, audit scope, audit items, audit frequency, etc., and examine accordingly the compliance with the prevention programs in the relevant internal control cycle. The abnormal audit results shall be reported to the senior management and the dedicated unit for promotion of ethical corporate management, and shall be made in the audit report which shall be submitted to the board of directors.
- (2) The audit unit is mainly to accept the whistle-blowing of unethical conducts. The audit unit shall report the whistle-blowing case, the actions and subsequent review and corrective measures it takes to the board of directors.
- (3) The audit unit shall report the whistle-blowing case involving a director or senior management to the independent directors or supervisors, and shall formulate categories of whistle-blowing matters and the standard operating procedures for the investigation of them.
- (4) If necessary, the audit unit shall, jointly with the legal affair unit, to claim for rights through legal procedures to maintain reputation and interests of the Company, and shall cause relevant units to review internal control system and operation procedures and to submit corrective measures, so as to assure the continual effectiveness of the design and implementation of such system.

5.6 Education/training and performance appraisal

- 5.6.1 The chairman, chief executive officer, president, or senior management of the Company shall communicate the importance of corporate ethics to its directors, employees and mandataries on a regular basis.
- 5.6.2 The Company shall periodically organize education/training and awareness programs for directors, managers, employees, mandataries, and substantial

Subject: Ethical Corporate Management Best Practice Principles		Doc. No. O-A-012	Version: 2
Confidential grade:	<input checked="" type="checkbox"/> General <input type="checkbox"/> Confidential	Effective date: Nov. 2020	Total page:

controllers and invite the Company's commercial transaction counterparties so they understand the companies' resolve to implement ethical corporate management, the related policies, prevention programs and the consequences of committing unethical conduct.

- 5.6.3 The Company shall apply the policies of ethical corporate management when creating its employee performance appraisal system and human resource policies to establish a clear and effective reward and discipline system.

—END—