

World Gym Corporation

世界健身股份有限公司

誠信經營作業程序及行為指南

Procedures for Ethical Management and Guidelines for Conduct

第一條（訂定目的及適用範圍）

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，依「上市上櫃公司誠信經營守則」及本公司及集團企業與組織之營運所在地相關法令，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。

Article 1 (Purpose and Scope of Application)

The Company shall conduct business activities in a fair, honest, trustworthy, and transparent manner. To implement its integrity management policy and to actively prevent dishonest conduct, these Procedures and Guidelines are adopted pursuant to the “Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies” and the relevant laws and regulations of the locations where the Company and its group enterprises and organizations operate, to provide concrete guidelines for the matters that Company personnel should pay attention to when performing business. These Procedures and Guidelines apply to the Company, its subsidiaries, any foundation in which the Company’s cumulative direct or indirect donations exceed 50 percent of the total funds received, and other group enterprises and organizations over which the Company has substantial control.

第二條（適用對象）

本作業程序及行為指南所稱本公司人員，係指本公司及集團企業與組織董事、監察人、經理人、受僱人、受任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 (Applicability)

The term “Company personnel” as used in these Procedures and Guidelines refers to the directors, supervisors, managerial officers, employees, appointees, and persons having substantial control of the Company and its group enterprises and organizations.

If any Company personnel engages in conduct through a third party that violates the provisions of these Procedures and Guidelines, it shall be presumed to have been done by the Company personnel.

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 (Dishonest Conduct)

The term “dishonest conduct” in these Procedures and Guidelines refers to Company personnel, in the course of carrying out business, directly or indirectly offering, accepting, promising to offer, or soliciting any improper benefit, or engaging in other conduct in violation of integrity, unlawful conduct, or breach of fiduciary duty, for purposes of acquiring or maintaining benefits.

The counterparties of the conduct referred to in the preceding paragraph include public officials, political candidates, political parties or party officials, and any public or private sector enterprises or institutions and their directors, supervisors, managerial officers, employees, persons having substantial control, or other stakeholders.

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)

The term “benefits” in these Procedures and Guidelines means any money, gifts, presents, commissions, positions, services, preferential treatment, kickbacks, facilitation payments, hospitality, entertainment, or other things of value in any form or name.

第五條（專責單位及職掌）

本公司指定財務部為專責單位（以下簡稱本公司專責單位），隸屬於董事會，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、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。
- 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。
- 七、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 (Dedicated Unit and Duties)

The Company designates the Finance Department as the dedicated unit (hereinafter the “Dedicated Unit”), under the Board of Directors, and shall assign sufficient resources and competent personnel to be responsible for the drafting, implementation, interpretation, consultation services, registration and filing of reporting matters, and supervision of these Procedures and Guidelines. Its principal duties are as follows, and it shall periodically report to the Board of Directors:

1. Assisting in incorporating integrity and ethical values into the Company's business strategy, and cooperating with the establishment of relevant anti-corruption measures based on laws and regulations to ensure integrity management.
2. Regularly analyzing and assessing the risk of dishonest conduct within the scope of business, and formulating plans to prevent dishonest conduct, and setting forth standard operating procedures and behavioral guidelines for business operations within each plan.
3. Planning the organizational structure, allocation of responsibilities, and establishing mutual supervision and checks for business activities that carry higher risk of dishonest conduct within the scope of business.
4. Promoting and coordinating the training and advocacy of integrity policies.
5. Planning the whistleblowing system and ensuring its effective implementation.
6. Assisting the Board of Directors and management in auditing and assessing whether the anti-corruption measures established for integrity management are effectively operating, and conducting periodic evaluations of compliance in relevant business processes and preparing reports.
7. Producing and properly maintaining integrity management policies and related documented information such as compliance statements, implementation commitments, and enforcement status.

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「上市上櫃公司誠信經營守則」及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。

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- 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，其市價在新臺幣 3 萬元以下者；或他人對本公司人員之多數人為餽贈財物者，其市價總額在新臺幣 3 萬元以下者。但同一年度向同一對象提供財物或來自同一來源之受贈財物，其總市值以新臺幣 10 萬元為上限。
- 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，其市價不超過新臺幣 3 萬元者。
- 八、其他符合公司規定者。

Article 6 (Prohibition of Offering or Accepting Improper Benefits)

Company personnel shall not directly or indirectly offer, accept, promise to offer, or solicit any of the benefits specified in Article 4, except under the following circumstances, and shall comply with the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies" and these Procedures and Guidelines, and follow the relevant procedures before doing so:

1. Offering or accepting gifts or hospitality for purposes of business visits, receiving foreign guests, promoting business, or communicating and coordinating, carried out in accordance with local etiquette, custom, or social norms.
2. Participating in or inviting others to participate in normal social activities for purposes of business promotion or relationship building, consistent with social etiquette and business practices.
3. Invitations to or participation in specific business activities, such as business meetings, factory visits, etc., required for business purposes, where the cost-sharing arrangements, participant numbers, accommodation standards, and duration have been specified in advance.

4. Participation in folk festivals or other activities that are open to and invite public attendance.
5. Rewards, relief, condolences, or commendations from supervisors.
6. Offering or accepting money, property, or other benefits from persons other than relatives or close friends, with a market value of NT\$30,000 or less; or when property is offered by one party to multiple Company personnel, with the aggregate market value being NT\$30,000 or less. However, for property offered to the same counterparty or received from the same source in the same year, the cumulative market value shall not exceed NT\$100,000.
7. Receiving property with a market value of NT\$30,000 or less due to occasions such as engagement, marriage, childbirth, relocation, assumption of office, promotion, retirement, resignation, or due to illness or death of the employee, spouse, or lineal relatives.
8. Other circumstances in compliance with Company regulations.

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，陳報總經理核准後執行。

Article 7 (Procedures for Handling the Acceptance of Improper Benefits)

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When Company personnel are offered or promised benefits specified in Article 4, except under the circumstances set out in the preceding article, they shall handle the matter in accordance with the following procedures:

1. If the provider or promisor has no business-related interest with the personnel, the personnel shall report to their immediate supervisor within three days of receipt and, if necessary, notify the Dedicated Unit.
2. If the provider or promisor has a business-related interest with the personnel, the benefit shall be returned or refused, and the matter shall be reported to the immediate supervisor and notified to the Dedicated Unit. If the benefit cannot be returned, it shall be submitted to the Dedicated Unit within three days of receipt for handling.

The term “business-related interest” as referred to in the preceding paragraph shall mean any of the following circumstances:

1. Having business dealings, command or supervisory relationships, or financial assistance (including subsidies, awards, etc.).
2. Seeking, conducting, or having entered into contractual relationships such as procurement, sales, or other transactions.
3. Other circumstances where business decisions, execution, or non-execution by the Company could result in favorable or unfavorable impacts.

The Dedicated Unit shall, depending on the nature and value of the benefit, propose appropriate measures such as returning, accepting with payment, turning over to the Company, donating to a charity, or other suitable actions, and shall execute such measures after approval by the President.

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 and Handling of Facilitation Payments)

The Company shall not offer or promise any facilitation payment.

If Company personnel, due to threats or intimidation, offer or promise a facilitation payment, they shall record the circumstances, report to their immediate supervisor, and notify the Dedicated Unit.

Upon receiving such notification, the Dedicated Unit shall immediately handle the matter and review the related circumstances to reduce the risk of recurrence. If unlawful conduct is discovered, the matter shall also be promptly reported to judicial authorities.

第九條（政治獻金之處理程序）

本公司提供政治獻金，應依下列規定辦理，於陳報首長核准並知會本公司專責單位，其金額達新臺幣 10 萬元以上，應提報董事會通過後，始得為之：

- 一、應確認係符合政治獻金收受者所在國家之政治獻金相關法規，包括提供政治獻金之上限及形式等。
- 二、決策應做成書面紀錄。
- 三、政治獻金應依法規及會計相關處理程序予以入帳。
- 四、提供政治獻金時，應避免與政府相關單位從事商業往來、申請許可或辦理其他涉及公司利益之事項。

Article 9 (Procedures for Political Contributions)

When the Company makes political contributions, it shall comply with the following requirements. Contributions must be reported for approval by the responsible officer and notified to the Dedicated Unit. Where the amount reaches NT\$100,000 or more, it shall also be submitted to the Board of Directors for approval before execution:

1. The contribution shall comply with the political contribution regulations of the country where the recipient is located, including contribution limits and permitted forms.
2. The decision-making process shall be documented in writing.
3. Political contributions shall be recorded in the accounts in accordance with applicable laws and accounting procedures.

4. When making political contributions, the Company shall avoid engaging in commercial dealings, license applications, or other matters involving Company interests with government agencies.

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，應依下列事項辦理，於陳報首長核准並知會本公司專責單位，其金額達新臺幣 200 萬元以上，應提報董事會通過後，始得為之：

- 一、應符合營運所在地法令之規定。
- 二、決策應做成書面紀錄。
- 三、慈善捐贈之對象應為慈善機構，不得為變相行賄。
- 四、因贊助所能獲得的回饋明確與合理，不得為本公司商業往來之對象或與本公司人員有利益相關之人。
- 五、慈善捐贈或贊助後，應確認金錢流向之用途與捐助目的相符。

Article 10 (Procedures for Charitable Donations or Sponsorships)

When the Company provides charitable donations or sponsorships, it shall comply with the following requirements. Contributions must be reported for approval by the responsible officer and notified to the Dedicated Unit. Where the amount reaches NT\$2,000,000 or more, it shall also be submitted to the Board of Directors for approval before execution:

1. The donation or sponsorship shall comply with the laws and regulations of the place of operation.
2. The decision-making process shall be documented in writing.
3. Charitable donations shall be made only to legitimate charitable organizations and may not be a disguised form of bribery.
4. Sponsorships shall provide clear and reasonable returns and may not be made to counterparties engaged in business dealings with the Company or to persons related to Company personnel.
5. After donations or sponsorships are made, the Company shall ensure that the use of funds is consistent with the stated purpose of the contribution.

第十一條 (利益迴避)

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本公司董事、監察人、經理人及其他出席或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，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 (Avoidance of Conflicts of Interest)

Directors, supervisors, managerial officers, and other stakeholders attending or present at Board meetings, who have an interest in the matters under discussion and whose participation may be detrimental to the Company's interests, shall state the important aspects of the interest and may not participate in discussion or voting on that matter, and shall recuse themselves during the discussion and voting. They also shall not act as proxy for other directors in exercising voting rights. Directors shall practice self-discipline and must not improperly support each other.

Where the spouse, a blood relative within the second degree of kinship of a director, or a company with a controlling or subordinate relationship with a director has an interest in the matters under discussion at the meeting, the director shall be deemed to have a personal interest in the matter.

When Company personnel discover, in the course of performing business, that they or the legal entity they represent may have a conflict of interest, or that their performance of duties may result in improper benefit for themselves, their spouse, parents, children, or other interested parties, they shall immediately report the matter to their immediate supervisor and the Dedicated Unit, and the supervisor shall provide appropriate guidance.

Company personnel shall not use Company resources for external business activities, nor may they impair their work performance by participating in external business activities.

第十二條 (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 12 (Prohibition of Unfair Competition)

The Company shall conduct business in accordance with the Fair Trade Act and relevant competition laws and regulations, and shall not engage in conduct such as fixing prices, manipulating bids, restricting output or quotas, or sharing or dividing markets by allocating customers, suppliers, operating territories, or types of business.

第十三條 (禁止內線交易及保密協定)

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。

參與本公司合併、分割、收購及股份受讓、重要備忘錄、策略聯盟、其他業務合作計畫或重要契約之其他機構或人員，應與本公司簽署保密協定，承諾不洩露其所知悉之本公司商業機密或其他重大資訊予他人，且非經本公司同意不得使用該資訊。

Article 13 (Prohibition of Insider Trading and Confidentiality Agreements)

Company personnel shall comply with the provisions of the Securities and Exchange Act, and shall not engage in insider trading by utilizing undisclosed information that they have learned of, nor may they disclose such information to others, to prevent others from engaging in insider trading.

Parties or personnel involved in mergers, spin-offs, acquisitions, share transfers, significant memoranda, strategic alliances, other business cooperation projects, or significant contracts with the Company shall sign confidentiality agreements with the Company, undertaking not to disclose any Company trade secrets or other material information learned, and may not use such information without the Company's consent.

第十四條 (建立商業關係前之誠信經營評估)

本公司與他人建立商業關係前，應先行評估代理商、供應商、客戶或其他商業往來對象之合法性、誠信經營政策，以及是否曾涉有不誠信行為之紀錄，以確保其商業經營方式公平、透明且不會要求、提供或收受賄賂。

Article 14 (Integrity Evaluation Before Establishing Business Relationships)

Before establishing a business relationship with another party, the Company shall evaluate the legality, integrity management policy, and records of dishonesty, if any, of its agents, suppliers, customers, or other counterparties to ensure that their management practices are fair and transparent and that they will not request, offer, or accept bribes.

第十五條 (與商業對象說明誠信經營政策)

本公司人員於從事商業行為過程中，應向交易對象說明公司之誠信經營政策與相關規定，並明確拒絕直接或間接提供、承諾、要求或收受任何形式或名義之不正當利益。

Article 15 (Explanation of Integrity Management Policies to Counterparties)

During the course of business activities, Company personnel shall explain the Company's integrity management policies and related rules to transaction counterparties, and shall expressly refuse to directly or indirectly offer, promise, solicit, or accept any improper benefit in any form or name.

第十六條 (避免與不誠信經營者交易)

本公司人員應避免與涉有不誠信行為之代理商、供應商、客戶或其他商業往來對象從事商業交易，經發現業務往來或合作對象有不誠信行為者，應立即停止與其商業往來，並將其列為拒絕往來對象，以落實公司之誠信經營政策。

Article 16 (Avoiding Transactions with Unethical Counterparties)

Company personnel shall avoid conducting business transactions with agents, suppliers, customers, or other business counterparties known to be engaged in dishonest conduct. Upon discovery that a counterparty to a business dealing or cooperative relationship has engaged in dishonest conduct, the

Company personnel shall immediately cease business dealings with the counterparty and blacklist the counterparty to enforce the Company's integrity management policy.

第十七條（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、專線或委託其他外部獨立機構提供檢舉信箱、專線，供本公司內部及外部人員使用。

檢舉人應至少提供下列資訊：

- 一、檢舉人之姓名、身分證號碼，亦得匿名檢舉，及可聯絡到檢舉人之地址、電話、電子信箱。
- 二、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。
- 三、可供調查之具體事證。

本公司處理檢舉情事之相關人員應以書面聲明對於檢舉人身分及檢舉內容予以保密，本公司並承諾保護檢舉人不因檢舉情事而遭不當處置。

本公司專責單位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，必要時由法規遵循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，並保存五年，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。
- 五、對於檢舉情事經查證屬實，應責成本公司相關單位檢討相關內部控制制度及作業程序，並提出改善措施，以杜絕相同行為再次發生。
- 六、本公司專責單位應將檢舉情事、其處理方式及後續檢討改善措施，向董事會報告。

Article 17 (Handling of Company Personnel Engaging in Dishonest Conduct)

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The Company encourages internal and external personnel to report dishonest or improper conduct. Internal personnel making false reports or malicious accusations shall be subject to disciplinary action, and serious cases shall result in dismissal.

The Company shall establish and announce on its website and internal network an independent whistleblowing mailbox, hotline, or engage an independent external institution to provide such services for use by internal and external personnel.

A whistleblower shall provide at least the following information:

1. The whistleblower's name and national identification number (anonymous reporting is also allowed), and contact information such as address, telephone number, or email address.
2. The name of the accused or other information sufficient to identify the person being reported.
3. Specific facts available for investigation.

Personnel handling whistleblowing matters shall issue a written statement to maintain confidentiality of the whistleblower's identity and the reported content. The Company further undertakes to protect the whistleblower from improper treatment due to the report.

The Dedicated Unit shall handle whistleblowing matters in accordance with the following procedures:

1. Reports involving general employees shall be submitted to the department supervisor; reports involving directors or senior executives shall be submitted to the independent directors or supervisors.
2. The Dedicated Unit and the supervisor or personnel receiving the report shall immediately ascertain the relevant facts, and, where necessary, seek assistance from the compliance or other relevant departments.
3. Where the reported person is found to have violated relevant laws or the Company's integrity management policies and rules, the reported person shall be required to immediately cease the conduct and shall be subject to appropriate handling. If necessary, the matter shall be reported

to the competent authority, referred to judicial authorities for investigation, or pursued through legal proceedings for damages to safeguard the Company's reputation and rights.

4. Written records shall be maintained for acceptance, investigation process, and investigation results of the report and shall be preserved for five years, which may be in electronic form. Where litigation arises in relation to the reported content before the preservation period expires, the records shall continue to be preserved until the conclusion of the litigation.
5. Where a report is substantiated, the relevant internal control systems and operating procedures shall be reviewed and improvement measures proposed to prevent recurrence.
6. The Dedicated Unit shall report the whistleblowing cases, the manner of their handling, and subsequent review and improvement measures to the Board of Directors.

第十八條（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 18 (Handling of Dishonest Conduct by Others Toward the Company)

When Company personnel discover that another party has engaged in dishonest conduct toward the Company, and such conduct involves unlawful activities, the Company shall report the relevant facts to judicial or prosecutorial authorities. Where the conduct involves public agencies or public officials, the Company shall also notify the government anti-corruption agency.

第十九條（內部宣導、建立獎懲、申訴制度及紀律處分）

本公司應將誠信經營納入員工績效考核與人力資源政策中，設立明確有效之獎懲及申訴制度。

本公司對於本公司人員違反誠信行為情節重大者，應依相關法令或依公司人事辦法予以解任或解雇。

Article 19 (Internal Promotion, Establishment of Reward, Disciplinary, and Complaint Systems, and Disciplinary Actions)

The Company shall incorporate integrity management into employee performance evaluations and human resources policies, and establish clear and effective reward, disciplinary, and complaint systems.

Where Company personnel commit a material violation of integrity principles, they shall be dismissed or terminated in accordance with relevant laws and the Company's personnel policies.

第二十條 (施行)

本作業程序及行為指南經董事會決議通過實施，並應送審計委員會及提報股東會報告；修正時亦同。

本作業程序及行為指南提報董事會討論時，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。

Article 20 (Implementation)

These Procedures and Guidelines shall be implemented after approval by the Board of Directors and shall be submitted to the Audit Committee and reported to the shareholders' meeting. The same shall apply to any amendments.

When these Procedures and Guidelines are submitted to the Board of Directors for discussion, the opinions of each independent director shall be fully considered, and the objections or reservations expressed by independent directors shall be recorded in the minutes of the Board meeting. If an independent director is unable to attend the Board meeting in person to express objections or reservations, except for legitimate reasons, a written opinion shall be provided in advance and recorded in the minutes of the Board meeting.