

文件類別 File Category	反貪腐和反賄賂管理辦法 Regulations of Anti-Corruption and Anti-Bribery	文件編號 File No.	版本版次 Version/Edition	頁次 Page
管理辦法 Regulations		LD-003	A0	2/8

## 1.0 制定目的

### Purpose

本公司於所有商業活動關係中都謹守誠信經營之企業文化，並積極預防任何形式之賄賂、貪腐等不誠信之行為，現為落實誠信經營並建立明確之反賄賂及反貪腐準則，特定訂本反貪腐和反賄賂管理辦法(以下簡稱「本管理辦法」)，以資遵循。

Auden Techno Corp. (hereinafter referred to as 'the Company') adheres to a culture of integrity in all business activities and actively prevents any forms of bribery, corruption, and other dishonest behaviors. To implement integrity in operations and establish clear anti-bribery and anti-corruption guidelines, we hereby formulate these Anti-Corruption and Anti-Bribery Management Regulations (hereinafter referred to as 'the Regulations') for compliance.

## 2.0 適用範圍

### Applicability

本辦法適用範圍及於本公司及本公司董事、經理人、受僱人(含定期及非定期受僱員工、派遣員工等；以下同)、受任人與實質控制者，以及子公司之董事、監察人、經理人、受僱人、受任人及其他具有實質控制能力之法人等組織(以下統稱「本公司人員」)。

The scope of these Regulations applies to the Company and its directors, managers, employees (including both regular and non-regular employees, dispatched employees, etc.; hereinafter collectively referred to as 'employees'), appointees, and substantial controllers, as well as the directors, supervisors, managers, employees, appointees, and other organizations with substantial control capacity of its subsidiaries (hereinafter collectively referred to as 'the Company Personnel').

## 3.0 權責單位

### Authority

#### 3.1 法務暨智財室

##### Legal and I.P. Office

- 3.1.1 協助統籌反賄賂管理系統相關程序之修訂、執行、解釋、諮詢服務，與其他反賄賂管理系統相關作業程序之整合協調工作；

To assist in the coordination of the revision, implementation, interpretation, and consulting services related to the anti-bribery management system procedures, as well as the integration and coordination of other operational procedures related to the anti-bribery management system;

- 3.1.2 定期推動及統籌作業流程誠信經營風險評估作業，審查風險評估結果；

To regularly promote and coordinate the integrity management risk assessment processes, and to review the results of the risk assessments;

- 3.1.3 反貪腐及反賄賂相關契約條款之修訂；

The revision of contractual clauses related to anti-corruption and anti-bribery;

文件類別 File Category	反貪腐和反賄賂管理辦法 Regulations of Anti-Corruption and Anti-Bribery	文件編號 File No.	版本版次 Version/Edition	頁次 Page
管理辦法 Regulations		LD-003	A0	3/8

3.1.4 設立匿名舉報渠道，員工可以通過該渠道報告任何可疑的腐敗和賄賂行為。

To establish an anonymous reporting channel through which employees can report any suspected corruption and bribery activities.

### 3.2 人力資源部

Human Resource Dept.

每年定期舉辦員工反賄賂相關政策及舉報機制宣導訓練。

To conduct annual training sessions for employees on anti-bribery policies and reporting mechanisms.

### 3.3 稽核室

Audit Office

稽核室每年對公司的反腐敗和反賄賂措施進行審查，確保政策的有效性。

Audit Office conducts an annual review of the company's anti-corruption and anti-bribery measures to ensure the effectiveness of the policies.

## 4.0 名詞定義

Definition of noun

### 4.1 不正當利益

Improper Benefits

係指基於下列目的，在商業情境下之任何不當給付行為，例如於執行業務過程，直接或間接提供或給付政府官員或私人或實體任何具價值之事物(包括但不限於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、互惠關係、工作、實習或教育機會、優勢、及其他有價值之事物)：

Refer to any improper payment behavior in a business context aimed at the following purposes: directly or indirectly providing or giving anything of value (including but not limited to any form or title of money, gifts, commissions, positions, services, preferential treatment, rebates, facilitation fees, hospitality, entertainment, reciprocal relationships, work, internship or educational opportunities, advantages, and other valuable items) to government officials or individuals or entities during the course of conducting business.

4.1.1 影響或阻止公權力行為或任何其他行為，例如簽訂契約、課與稅金或罰鍰，或取消已存在之契約或契約義務；

To influence or obstruct the exercise of public authority or any other actions, such as signing contracts, imposing taxes or fines, or canceling existing contracts or contractual obligations;

文件類別 File Category	反貪腐和反賄賂管理辦法 Regulations of Anti-Corruption and Anti-Bribery	文件編號 File No.	版本版次 Version/Edition	頁次 Page
管理辦法 Regulations		LD-003	A0	4/8

4.1.2 自政府實體或政府官員取得本管理系統轄屬單位原本未能取得之授權、允許或其他授權；

To obtain authorization, permission, or other approvals from government entities or government officials that the relevant units of this management system were originally unable to obtain;

4.1.3 取得商業機會、標案或競爭對手活動之機密資訊；

To acquire business opportunities, bid proposals, or confidential information regarding competitors' activities;

4.1.4 影響契約關係之獲得或終止；

To influence the acquisition or termination of contractual relationships;

4.1.5 承諾提供其他任何不正當利益。

To promise to provide any other improper benefits.

## 4.2 疏通費

### Facilitation fees

係指不符合法律及法規明令之規範，向公職人員、政府官員或其代理人提供款項，且不論金額多寡，以加速或確保例行性政府行為被執行，而公職人員、政府官員或其代理人不具有拒絕執行該等行為的審酌權（例如處理簽證、工作許可證或接入電源或水源）。

Refers to payments made to public officials, government officials, or their agents that do not comply with legal and regulatory provisions, regardless of the amount, to expedite or ensure the execution of routine government actions, where the public officials, government officials, or their agents do not have the discretion to refuse to carry out such actions (e.g., processing visas, work permits, or access to utilities such as electricity or water).

## 5.0 反貪腐及反賄賂聲明

### Anti-Corruption and Anti-Bribery Statement

5.1.1 本公司人員，不從事亦不接受任何未遵守本政策或反貪腐相關法律之任何活動。

The Company Personnel shall not engage in or accept any activities that do not comply with this policy or anti-corruption related laws.

5.1.2 本公司人員，不得直接或間接向客戶、經銷商、代理商、承包商、供應商等商業夥伴、公職人員或其他利害關係人提供、承諾、要求或收受任何形式之不正當利益。

The Company Personnel shall not directly or indirectly provide, promise, request, or

文件類別 File Category	反貪腐和反賄賂管理辦法 Regulations of Anti-Corruption and Anti-Bribery	文件編號 File No.	版本版次 Version/Edition	頁次 Page
管理辦法 Regulations		LD-003	A0	5/8

receive any form of improper benefits to or from clients, distributors, agents, contractors, suppliers, or other business partners, public officials, or other stakeholders.

- 5.1.3 本公司人員，對政黨或參與政治活動之組織或個人直接或間接提供捐獻，應符合政治獻金法及公司內部相關作業程序，不得藉以謀取商業利益或交易優勢。

The Company Personnel shall ensure that any contributions made directly or indirectly to political parties or organizations or individuals participating in political activities comply with the Political Donations Act and the company's internal procedures, and shall not be made to gain business benefits or trading advantages.

- 5.1.4 本公司人員，對於慈善捐贈或贊助，應符合相關法令、章程及內部作業程序，不得為變相行賄。

The Company Personnel shall ensure that any charitable donations or sponsorships comply with relevant laws, regulations, and internal procedures, and shall not be used as a means of disguised bribery.

- 5.1.5 本公司人員，不得直接或間接提供或接受任何不符合當地文化及商業習慣，且金額或價值逾越 NTD3,000 元(以人次計)之不合理餽贈、招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。前述餽贈或招待如符合當地文化及商業習慣但金額或價值逾越 NTD3,000 元時，本公司人員應即通知其直屬主管及本公司稽核室，並由其直屬主管評估是否受領，本公司人員應使稽核室知悉其直屬主管之最終決定。

The Company Personnel shall not directly or indirectly provide or accept any unreasonable gifts, hospitality, or other improper benefits that do not conform to local culture and business practices, and exceed NTD 3,000 (per instance), in order to establish business relationships or influence business transactions. If such gifts or hospitality conform to local culture and business practices but exceed NTD 3,000, the Company Personnel must immediately notify their direct supervisor and the company's audit office. The direct supervisor shall evaluate whether to accept them, and the Company Personnel shall inform the audit office of the direct supervisor's final decision.

## 6.0 違反之通報與處理

### Reporting and Handling of Violations

- 6.1. 當內部或外部人員於察覺任何實際或潛在可能違背本政策或相關法規之行為或活動時，可透過本公司於公司網站設置之檢舉信箱進行舉報。

When internal or external personnel detect any actual or potential behavior or activities that may violate this policy or relevant regulations, they may report it through the reporting mailbox set up by The Company on its website.

- 6.2. 任何人均得透過舉報管道提出檢舉或申訴，惟應提供充足資訊為後續適當處理。

Anyone may submit a report or complaint through the reporting channels, but they should provide sufficient information for appropriate follow-up.

- 6.3. 本公司承諾致力於確保任何人以善意告知有關本公司及利害關係人顯有違背本政策或相關法規時，不會遭受任何形式的報復或威脅且該檢舉之相關內容將被嚴格保密。

The Company is committed to ensuring that anyone who in good faith reports any clear

文件類別 File Category	反貪腐和反賄賂管理辦法 Regulations of Anti-Corruption and Anti-Bribery	文件編號 File No.	版本版次 Version/Edition	頁次 Page
管理辦法 Regulations		LD-003	A0	6/8

violations of this policy or relevant regulations concerning the Company and its stakeholders will not face any form of retaliation or threat, and the related contents of the report will be kept strictly confidential.

## 7.0 腐敗風險評估

### Corruption Risk Assessment

#### 7.1. 風險辨識

##### Risk Identification

風險來源：識別公司內部和外部可能引發腐敗風險的因素，包括：

Risk Sources: Identify internal and external factors within the company that may trigger corruption risks, including:

- 7.1.1. 腐敗和賄賂活動識別：列出在業務運作中可能出現的腐敗和賄賂行為。例如，員工可能會通過賄賂政府官員來取得合約或授權，或者可能會接受來自供應商的賄賂以促成交易。

Identification of Corruption and Bribery Activities: List potential corruption and bribery behaviors that may occur in business operations. For example, employees may bribe government officials to obtain contracts or approvals, or they may accept bribes from suppliers to facilitate transactions.

- 7.1.2. 影響因素分析：識別哪些內外部因素會增加腐敗和賄賂的風險，如市場情況、當地法律和文化、公司業務的性質等。

Analysis of Contributing Factors: Identify which internal and external factors increase the risk of corruption and bribery, such as market conditions, local laws and culture, and the nature of the company's business.

#### 7.2. 風險衡量

##### Risk Assessment

- 7.2.1. 風險可能性評估：評估每個識別出的風險發生的可能性，使用高、中、低等級別來量化。

Assessment of Risk Probability: Evaluate the likelihood of each identified risk occurring, using levels such as high, medium, and low to quantify it.

- 7.2.2. 風險影響評估：評估每個風險可能對企業帶來的影響，從財務損失、聲譽損害到法律後果等。

Assessment of Risk Impact: Evaluate the potential impact of each risk on the business, ranging from financial loss and reputational damage to legal consequences.

- 7.2.3. 風險評估矩陣：將風險的可能性和影響度結合在一個矩陣中，以顯示風險的嚴重程度。

Risk Assessment Matrix: Combine the probability and impact of risks into a matrix to illustrate the severity of the risks.

文件類別 File Category	反貪腐和反賄賂管理辦法 Regulations of Anti-Corruption and Anti-Bribery	文件編號 File No.	版本版次 Version/Edition	頁次 Page
管理辦法 Regulations		LD-003	A0	7/8

### 7.3. 風險控制措施

#### Risk Control Measures

- 7.3.1. 控制措施檢視：審查現有的反腐敗和反賄賂政策、程序和控制措施，如內部審計、舉報機制、員工培訓等。

Review of Control Measures: Examine the existing anti-corruption and anti-bribery policies, procedures, and control measures, such as internal audits, reporting mechanisms, and employee training.

- 7.3.2. 控制措施有效性評估：評估這些措施的有效性，是否能有效預防、檢測和應對腐敗和賄賂風險。

Evaluation of Control Measures' Effectiveness: Assess the effectiveness of these measures in preventing, detecting, and responding to corruption and bribery risks.

### 7.4. 風險減輕策略

#### Risk Mitigation Strategies

- 7.4.1. 風險處理方案制定：針對高風險領域制定具體的風險減輕策略，如加強內部審計頻率、強化與業務合作夥伴的合同條款、推廣反賄賂文化等。

Development of Risk Treatment Plans: Develop specific risk mitigation strategies for high-risk areas, such as increasing the frequency of internal audits, strengthening contractual terms with business partners, and promoting an anti-bribery culture.

- 7.4.2. 責任分配：明確責任分配，負責實施每項風險減輕措施。

Assignment of Responsibilities: Clearly define the allocation of responsibilities for implementing each risk mitigation measure.

### 7.5. 評估報告

#### Assessment Report

- 7.5.1. 風險報告：將風險評估的結果報告給高層管理人員，必要時應提董事會報告，並提出具體的行動建議。

Risk Reporting: Report the results of the risk assessment to senior management, and if necessary, provide a report to the board of directors, along with specific action recommendations.

- 7.5.2. 記錄保存：保存所有風險評估過程的記錄，以備將來的審查和稽核使用。

Record Keeping: Maintain records of all risk assessment processes for future review and audit purposes.

### 7.6. 持續改進

#### Continuous Improvement

- 7.6.1. 監控計劃：制定定期監控和重新評估風險的計劃，確保控制措施持續有效。

Monitoring Plan: Develop a plan for regular monitoring and reassessment of risks to ensure that control measures remain effective.

文件類別 File Category	反貪腐和反賄賂管理辦法 Regulations of Anti-Corruption and Anti-Bribery	文件編號 File No.	版本版次 Version/Edition	頁次 Page
管理辦法 Regulations		LD-003	A0	8/8

- 7.6.2. 培訓與意識提升：定期培訓員工，增強本公司人員對腐敗和賄賂風險的意識和辨識能力。

Monitoring Plan: Develop a plan for regular monitoring and reassessment of risks to ensure that control measures remain effective.

## 8.0 違規處罰

### Violation Penalties

違反本政策者將接受嚴厲的懲處，包括適當的紀律處分，最重者得包括終止勞動契約。除上述懲處外，違反本政策所涉及的反貪腐法律法規可能對責任人帶來嚴重的民事損害賠償責任、行政處罰或刑事追訴。若商業合作夥伴有違反本政策之行為時，本公司有權立即停止與其商業往來，並將其列為拒絕往來對象，以落實公司誠信經營、反貪腐及反賄賂政策。

Violations of this policy will result in severe penalties, including appropriate disciplinary actions, with the most serious consequence being the termination of the employment contract. In addition to the aforementioned penalties, violations of relevant anti-corruption laws and regulations may expose the responsible individuals to significant civil liability for damages, administrative penalties, or criminal prosecution. If business partners engage in behavior that violates this policy, the Company reserves the right to immediately cease all business dealings with them and to classify them as prohibited partners to uphold the company's commitment to integrity, anti-corruption, and anti-bribery policies.

- 9.0 本辦法經總經理核准後實施，修訂時亦同。

These regulations will be implemented after approval by the general manager, and the same shall apply when revised.