



GEM Services, Inc.

誠信經營守則

Principles of Ethical Corporate Management

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第一條 為建立誠信經營之企業文化及健全發展，提供建立良好商業運作之參考架構，特訂定本守則。

The Principles of Ethical Corporate Management (the "Principles") are promulgated to assist the Company to foster an ethical management culture and the sound development, and offer a reference framework for establishing good commercial practices.

本守則其適用範圍及於本公司及其子公司。

The Principles apply to the Company and its subsidiaries.

第二條 本公司之董事、經理人與員工，於從事商業行為之過程中，不得直接或間接提供、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不誠信行為，以求獲得或維持利益（以下簡稱不誠信行為）。

When engaging in commercial activities, the board directors, managers and employees shall not directly or indirectly offer, promise to offer, request or accept any improper benefits, nor commit unethical acts including breach of ethics, illegal acts, or breach of fiduciary duty ("unethical conduct") for purposes of acquiring or maintaining benefits.

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、經理人、員工或其他利害關係人。

Parties referred in the preceding paragraph include civil servants, political candidates, political parties or members of political parties, state-run or private-owned businesses or institutions, and their directors, managers, employees or other interest parties.

第三條 本守則所稱利益，係指任何有價值之事物，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。

"Benefits" referred in the Principles means any valuables, including money, endowments, commissions, positions, services, preferential treatments or rebates. Benefits received or given occasionally in accordance with accepted social customs that do not adversely affect specific rights and obligations shall be excluded.

第四條 本公司遵守公司法、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、上市上櫃相關規章或其他商業行為有關法令，以作為落實誠信經營之基本前提。

The Company shall 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/Taipei Exchange-listing rules, or other laws or regulations regarding commercial activities, as the underlying basic premise to facilitate ethical corporate management.

第五條 本公司本於廉潔、透明及負責之經營理念，制定以誠信為基礎之政策，並建立良好之公司治理與風險控管機制，以創造永續發展之經營環境。

The Company shall follow the operational philosophies of honesty, transparency and accountability to create policies based on good faith and to establish good corporate governance and risk management mechanism so as to create a sustainable operational environment.

第六條 本公司為落實前條之經營理念及政策，另訂「誠信經營作業程序及行為指南」（以下簡稱行

為指南)。

To enforce the management philosophy and policies of the preceding paragraph, the Company shall enact its “Procedures and Guidelines of Ethical Corporate Management” (the “Procedures and Guidelines”).

前項訂定之行為指南，應符合本公司營運所在地之相關法令。

The Procedures and Guidelines shall comply with local the laws and regulations, where the company and its subsidiaries operate.

第七條 本公司訂定行為指南時，應分析營業範圍內具較高不誠信行為風險之營業活動，並加強相關防範措施。

When establishing the Procedures and Guidelines, the Company shall analyze the business activities with higher risk of unethical conduct, and strengthen the preventive measures.

前項行為指南應包含下列行為之防範措施：

The Procedures and Guidelines shall include the following preventive measures:

一、行賄及收賄。

Offering and acceptance of bribes

二、提供非法政治獻金。

Illegal political donations

三、不當慈善捐贈或贊助。

Improper charitable donations or sponsorship.

四、提供或接受不合理禮物、款待或其他不正當利益。

Offering or acceptance of unreasonable presents or hospitality, or other improper benefits.

第八條 本公司應於內部規章及對外有關文件中明示誠信經營之政策，董事會與管理階層應承諾積極落實，並於內部管理及外部商業活動中確實執行。

The Company shall clearly specify ethical corporate management policies in their rules and external documents. The board of directors and the management shall commit to rigorously enforce such policies for internal management and external commercial activities.

第九條 本公司應以公平與透明之方式進行商業活動。

The Company shall engage in commercial activities in a fair and transparent manner.

本公司於商業往來之前，應考量代理商、供應商、客戶或其他商業往來交易對象之合法性及是否有不誠信行為紀錄，宜避免與有不誠信行為紀錄者進行交易。

Prior to any commercial transactions, the Company shall take into consideration the legality of their agents, suppliers, clients or other trading counterparties, and their records of unethical conduct, if any. It is advisable not to have any dealings with persons who have any records of unethical conduct.

本公司與他人簽訂契約，其內容宜包含遵守誠信經營政策及交易相對人如涉及不誠信行為，得隨時終止或解除契約之條款。

When entering into contracts with other parties, the Company shall include in such provisions demanding ethical corporate management policy compliance and that in the event the trading counterparties are involved in unethical conduct, the Company may at any time terminate or cancel the contracts.

第十條 本公司董事、經理人與員工，於執行業務時，不得直接或間接提供、承諾、要求或收受任何形式之不正當利益，包括回扣、佣金、疏通費或透過其他途徑向客戶、代理商、承包商、供應商、公職人員或其他利害關係人提供或收受不正當利益。但符合營運所在地法律者，不在此限。

When conducting business, the board directors, managers and employees shall not directly or indirectly offer, promise to offer, request or accept any improper benefits, including rebates, commissions, grease payments, or offer or accept improper benefits in other ways to or from clients, agents, contractors, suppliers, public servants, or other interested parties, unless local laws allows such activities.

第十一條 本公司及本公司董事、經理人與員工，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。

When directly or indirectly offering a donation to political parties or organizations or individuals participating in political activities, the Company, board directors, managers and employees shall comply with the Political Donations Act and their own relevant internal operational procedures, and shall not make such donations in exchange for commercial gains or business advantages.

第十二條 本公司董事、經理人與員工，對於慈善捐贈或贊助，應符合相關法令及內部作業程序，不得為變相行賄。

When making or offering donations and sponsorship, the board directors, managers and employees shall comply with relevant laws and regulations and internal operational procedures, and shall not surreptitiously engage in bribery.

第十三條 本公司董事、經理人與員工，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。

The board directors, managers and employees shall not directly or indirectly offer or accept any unreasonable presents, hospitality or other improper benefits to establish business relationship or influence commercial transactions.

第十四條 本公司之董事會應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。

The board of directors 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 adjust accordingly, so as to ensure the enforcement of the Principles.

本公司為健全誠信經營之管理，由總經理負責誠信經營政策與行為指南之制定及監督執行，並定期向董事會報告。

To achieve ethical corporate management, the General Manager shall be in charge of establishing and enforcing the Guidelines, and reporting to the board of directors on a regular basis.

第十五條 本公司之董事、經理人與員工於執行業務時，應遵守法令規定及行為指南。

The board directors, managers and employees shall comply with laws and regulations and the Guidelines when conducting business.

第十六條 本公司採納防止利益衝突之政策，並提供適當管道供董事與經理人主動說明其與公司有無潛在之利益衝突。

The Company shall promulgate policies for preventing conflicts of interests and offer appropriate means for directors and managers to disclose if there would be a potential conflict of interest with the Company.

本公司董事應秉持高度自律，對董事會所列議案，與其自身或其代表之法人有利害關係，致有害於公司利益之虞者，得陳述意見及答詢，不得加入討論及表決，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。

The board directors shall exercise self-discipline. A director may opine and answer relevant questions, but is prohibited from participating in discussions or voting on any agenda, where he or the legal person he represents is an interest party. Nor shall the director vote on such proposal as a proxy of another director. The directors shall exercise self-discipline and shall not support each other in an inappropriate manner.

公司董事及經理人不得藉其在公司擔任之職位，使其自身、配偶、父母、子女或任何他人獲得不正當利益。

The board directors and managers shall not take advantage of their positions in the Company to obtain improper benefits for themselves, their spouses, parents, children or any other person.

第十七條 本公司就具較高不誠信行為風險之營業活動，建立有效之會計制度及內部控制制度，不得有外帳或保留秘密帳戶，並應隨時檢討，以確保該制度之設計及執行有效。

The Company shall establish effective accounting and internal control systems for business activities with higher risks of involving unethical conducts, not have under-the-table accounting books or keep secret accounts, and conduct reviews regularly so as to ensure that the design and enforcement of the systems are effective

本公司內部稽核人員應定期查核前項制度遵循情形，並作成稽核報告提報董事會。

Internal auditors shall periodically examine the company's compliance with the foregoing and prepare audit reports and submit the same to the board of directors.

第十八條 本公司依第六條規定訂定之行為指南應具體規範董事、經理人及員工執行業務之作業程序及行為指南，其內容包含下列事項：

The Company shall establish operational procedures and guidelines in accordance with Article 6 hereof to guide directors, managers, and employees on how to conduct business. The procedures and guidelines should cover the following matters:

- 一、 提供或接受利益須符合正常社交禮俗，且係偶發而無影響特定權利義務之虞。
Offering or acceptance of benefits shall comply with social customs, be occasional, and could not influence specific rights and obligations.
- 二、 合法政治獻金之處理程序。
Procedures for offering legitimate political donations
- 三、 正當慈善捐贈或贊助之處理程序及金額標準。
Procedures and the standard rates for offering charitable donations or sponsorship
- 四、 避免與職務相關利益衝突之規定，及其申報與處理程序。

Rules for avoiding work-related conflicts of interests and how they should be reported and handled

五、 對業務上獲得之機密及商業敏感資料之保密規定。

Rules for keeping confidential trade secrets and sensitive business information obtained in the ordinary course of business.

六、 對涉有不誠信行為之供應商、客戶及業務往來交易對象之規範及處理程序。

Regulations and procedures for dealing with suppliers, clients and business transaction counterparties suspected of unethical conduct

七、 發現違反企業誠信經營守則之處理程序。

Handling procedures for violations of the Principles.

八、 對違反者採取之紀律處分。

Disciplinary measures on offenders.

第十九條 本公司應定期對董事、經理人與員工舉辦教育訓練與宣導，使其充分瞭解公司誠信經營之決心、政策、行為指南及違反不誠信行為之後果。

The Company shall periodically organize training and awareness programs for directors, managers and employees so that they understand the company's resolve to implement ethical corporate management, the related policies, Guidelines and the consequences of committing unethical conduct.

本公司應將誠信經營政策與員工績效考核及人力資源政策結合，設立明確有效之獎懲制度。

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.

第二十條 本公司另提供正當檢舉管道，並對於檢舉人身分及檢舉內容確實保密。

The Company shall have in place a formal channel for receiving reports on unethical conduct and keep the reporter's identity and content of the report confidential.

本公司另明訂違反誠信經營規定之懲戒與申訴制度，並即時於公司內部網站揭露違反人員之職稱、姓名、違反日期、違反內容及處理情形等資訊。

The Company shall establish a well-defined disciplinary and complaint system to handle violation of the ethical corporate management rules, and immediately disclose on the company's internal website the offender's job title, name, date the violation was committed, violating act and how the matter was handled.

第二十一條 本公司另於公司網站、年報及公開說明書揭露誠信經營守則執行情形。

The Company shall disclose the status of the enforcement of the Principles on the company websites, annual reports and prospectuses.

第二十二條 本公司隨時注意國內外誠信經營相關規範之發展，並鼓勵董事、經理人及員工提出建議，據以檢討改進公司訂定之誠信經營守則，以提昇公司誠信經營之成效。

The Company shall at all times monitor the development of relevant local and international regulations concerning ethical corporate management, and encourage board directors, managers and employees to make suggestions so as to review and improve the Principles and achieve better results from implementing the Principles.



第二十三條 本守則經董事會通過後實施，並提報股東會，修正時亦同。

The Principles shall be implemented after the board of directors approval, and shall be reported at a shareholders' meeting. The same procedure shall be followed when the principles have been amended.