



GEM Services, Inc.
誠信經營作業程序及行為指南
Procedures and Guidelines of Ethical Corporate
Management

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第一條 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，依本公司之「誠信經營守則」及本公司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。

This Company engages in commercial activities following the principles of fairness, honesty, faithfulness, and transparency, and in order to fully implement a policy of ethical management and actively prevent unethical conduct, the Procedures and Guidelines of Ethical Corporate Management ("Procedures and Guidelines") are adopted pursuant to the Company's "Principles of Ethical Corporate Management" (the "Principles") and local laws and regulations where the Company operates with a view to providing all personnel of this Corporation with clear directions for the performance of their duties.

本作業程序及行為指南適用範圍及於本公司之子公司。

The Procedures and Guidelines shall apply to the Company and its subsidiaries.

第二條 本作業程序及行為指南所稱本公司人員，係指本公司與董事、經理人及受僱人。
For the purposes of the Procedures and Guidelines, the term "personnel" refers to any board director, managers and employee.

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。 Any provision, promise, request, or acceptance of improper benefit by any personnel of this Company through a third party shall be presumed an act by the personnel of the Company.

第三條 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。

For the purposes of the Procedures and Guidelines, "unethical conduct" means that any personnel of the Company, in the course of their duties, directly or indirectly provides, promises, requests, or accepts improper benefits or commits a breach of ethics, unlawful act, or breach of fiduciary duty 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(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。

The counterparties of the unethical conduct under the preceding paragraph include public officials, political candidates, political parties or their staffs, and government-owned or private-owned enterprises or institutions and their directors, supervisors, managerial officers, employees, persons having substantial control, or other interested parties.

第四條 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。

For the purposes of these Procedures and Guidelines, the term "benefits" means any money, gratuity, gift, commission, position, service, preferential treatment, rebate, facilitating payment, entertainment, dining, or any other item of value in whatever form or name.

第五條 本公司指定秘書處為專責單位（以下簡稱本公司專責單位），隸屬於董事會，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，並定期向董事會報告：

The Company shall designate the Secretariat as the solely responsible unit ("responsible unit") in charge of the amendment, implementation, interpretation, and advisory services with respect to these Procedures and Guidelines, the recording and filing of reports, and the monitoring of implementation. The responsible unit shall also submit regular reports to the board of directors.

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。

To help internalize the ethical code of conducts into the company business strategy and help create preventive measures for ethical corporate management that comply with regulations.

二、訂定防範不誠信行為方案，並於各方案內訂定工作業務相關標準作業程序及行為指南。

To create projects to prevent unethical conducts and create the SOPs and guidelines for sch projects.

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，安置監督制衡機制。

To design the internal organizations and their duties; to create monitoring mechanisms for operating activities with higher risks of unethical conducts.

四、誠信政策宣導訓練之推動及協調。

To push and coordinate for campaigning the policies for ethical corporate management.

五、規劃檢舉制度，確保執行之有效性。

To establish the offense-reporting system and ensure it effective operations.

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。

To help the board of directors and management validate and evaluate the effectiveness of the preventive measures on ethical corporate management and prepare periodical reports on the status of compliances.

第六條 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，應符合依本公司之「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：

Except under one of the following circumstances, when providing, accepting, promising, or requesting, directly or indirectly, any benefits, the conduct of the personnel of the Company shall comply with the Principles of the Company and the Procedures and Guidelines, and the relevant procedures shall have been carried out:

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。

The conduct is undertaken to meet business needs and is in accordance with local courtesy,

convention, or custom during domestic (or foreign) visits, reception of guests, promotion of business, and communication and coordination.

- 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。
The conduct has its basis in ordinary social activities that are attended or others are invited to hold in line with accepted social custom, commercial purposes, or developing relationships.
- 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。
Invitations to guests or attendance at commercial activities or factory visits in relation to business needs, when the method of fee payment, number of participants, class of accommodations, and the time period for the event or visit have been specified in advance.
- 四、參與公開舉辦且邀請一般民眾參加之民俗節慶活動。
Attendance at folk festivals that are open to and invite the attendance of the general public.
- 五、主管之獎勵、救助、慰問或慰勞等。
Rewards, emergency assistance, condolence payments, or honorariums from the management.

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，依一般風俗行情作為金額之判斷。
Property received due to engagement, marriage, maternity, relocation, assumption of a position, promotion or transfer, retirement, resignation, or severance, or the injury, illness, or death of the recipient or the recipient's spouse or lineal relative. The amount shall be as customary.
- 六、其他符合公司規定者。
Other conduct that complies with the rules of the Company.

第七條 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：

Except under any of the circumstances set forth in the preceding article, when any personnel are provided with or are promised, either directly or indirectly, any benefits by a third party, the matter shall be handled in accordance with the following procedures:

- 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。
If there is no relationship of interest between the party providing or offering the benefit and the official duties of this personnel, the personnel shall report to their immediate supervisor within 3 days from the acceptance of the benefit, and the responsible unit shall be notified if necessary.
- 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。

If a relationship of interest does exist between the party providing or offering the benefit and the official duties of this personnel, the personnel shall return or refuse the benefit, and shall report to his or her immediate supervisor and notify the responsible unit. When the benefit cannot be returned, then within 3 days from the acceptance of the benefit, the personnel shall refer the matter to the responsible unit for handling.

前項所稱與其職務有利害關係，係指具有下列情形之一者：

"A relationship of interest" as referred to in the preceding paragraph, refers to one of the following circumstances:

(一) 具有商業往來、指揮監督或費用補(獎)助等關係者。

When the two parties have commercial dealings, a relationship of direction and supervision, or subsidies (or rewards) for expenses

(二) 正在尋求、進行或已訂立承攬、買賣或其他契約關係者。

When a contracting, trading, or other contractual relationship is being sought, is in progress, or has been established.

(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。

Other circumstances in which a decision regarding this Corporation's business, or the execution or non-execution of business, will result in a beneficial or adverse impact.

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，陳報董事長核准後執行。

The responsible unit of this Corporation shall make a proposal, based on the nature and value of the benefit under paragraph 1, that it be returned, accepted on payment, given to the public, donated to charity, or handled in another appropriate manner. The proposal shall be implemented after being reported and approved.

第八條 本公司不得提供或承諾任何疏通費。

This Corporation shall neither provide nor promise any facilitating payment.

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。

If any personnel provides or promises a facilitating payment under threat or intimidation, he shall submit a report to their immediate supervisor stating the facts and shall notify the responsible unit.

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。

Upon receipt of the report, the responsible unit shall take immediate action and undertake a review of relevant matters in order to minimize the risk of recurrence. In a case involving alleged illegality, the responsible unit shall immediately report to the relevant law enforcement agency.

第九條 本公司提供政治獻金，應提報董事會通過後，始得為之：

Political contributions by the Company shall be made only after the board of directors approval.

- 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。
It shall be ascertained that the political contribution is in compliance with the laws and regulations, including the maximum amount and the form in which a contribution may be made.
- 二、決策應做成書面紀錄。
A written record of the decision-making process shall be kept.
- 三、政治獻金應依法規及會計相關處理程序予以入帳。
Account entries shall be made for all political contributions in accordance with applicable laws and regulations and relevant procedures for accounting treatment.
- 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。
When making political contributions, the Company shall avoid commercial dealings with the government agencies, applications for government permits, or carrying out other matters involving Company interests.

第十條 本公司提供慈善捐贈或贊助，應依核決權限核准後，始得為之：
Charitable donations or sponsorships by the Company shall be approved following the Company Delegate Authorities and:

- 一、應符合營運所在地法令之規定。
It shall be ascertained that the donation or sponsorship is in compliance with local laws and regulations.
- 二、決策應做成書面紀錄。
A written record of the decision making process shall be kept.
- 三、慈善捐贈之對象應為慈善機構，不得為變相行賄。
A charitable donation shall be given to a valid charitable institution and may not be a disguised form of bribery.
- 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。
The returns received as a result of any sponsorship shall be specific and reasonable, and the subject of the sponsorship may not be a counterparty of the Company's commercial dealings or a party with which any personnel of the Company has a relationship of interest.

第十一條 本公司董事對於董事會所列議案，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，不得當相互支援。
When a proposal at a board of directors meeting concerns a director's personal interest or the

interest of the legal entity he represents, the director shall disclose and explain such a relationship of interest. If such an interest is likely to jeopardize the interest of the Company, that director shall not participate in the discussion or vote on that proposal, shall recuse himself from the discussions and voting and shall not exercise voting rights as proxy of another director. The directors shall exercise discipline among themselves, and may not support each other in an inappropriate manner.

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。

If in the course of conducting company business, any personnel discovers that a potential conflict of interest exists involving themselves or the legal entity he represents, or that they or their spouse, parents, children, or a person with whom they have a relationship of interest is likely to obtain improper benefits, the personnel shall report the relevant matters to his immediate supervisor and the responsible unit, and the immediate supervisor shall provide the personnel with proper instructions.

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。

No personnel may use company resources on commercial activities other than those of the Company, nor may any personnel's performance be affected by his involvement in such commercial activities.

第十二條 本公司設置處理專責單位，負責制定與執行公司智慧財產之管理、保存及保密作業程序，並應定期檢討實施結果，俾確保其作業程序之持續有效。

The Company shall set up a special unit to take charge of formulating and implementing procedures for managing, preserving, and maintaining the confidentiality of the Company's intellectual properties. It shall also conduct periodical reviews on the results of implementation to ensure the sustained effectiveness of the confidentiality procedures

本公司人員應確實遵守前項智慧財產之相關作業規定，不得洩露所知悉之公司智慧財產予他人，且不得探詢或蒐集非職務相關之公司智慧財產。

All personnel of the Company shall faithfully follow the operational directions pertaining to the intellectual properties of the Company, shall not disclose to any other party such intellectual properties of which they have learned, and shall not inquire about or collect any intellectual properties of the Company unrelated to their individual duties.

第十三條 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。

For all business activities, the Company shall abide by the Fair Trade Act and other regulations governing competition and shall not engage in price fixing, controlled bidding, production volume and quota allocating, or any other way to share or dissect the market, such as customer, supplier, territory allocating.

第十四條 本公司對於所提供之產品與服務所應遵循之相關法規與國際準則，應進行蒐集與瞭解，並彙總應注意之事項予以公告，促使本公司人員於產品與服務之研發、採購、製造、銷

售過程，確保產品及服務之資訊透明性及安全性。

For the regulations and international standard on the Company's products and services, the Company shall make best efforts to gather and comprehend, and shall announce the key points internally to urge the personnel of the Company to comply with them in the processes of R&D, procurement, manufacturing, and sales, in order to ensure the transparency of information and safety of the products and services.

本公司制定並於公司網站公開對消費者或其他利害關係人權益保護政策，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。

The Company shall create and disclose on its website the protection policies for the consumers and other interest parties, to prevent its products and services from directly or indirectly damaging the interest, health and safety of the consumers or other interest parties.

經媒體報導或有事實足認本公司商品、服務有危害消費者或其他利害關係人安全與健康之虞時，本公司應即時回收該批產品或停止其服務，並調查事實是否屬實，及提出檢討改善計畫。

If there is any media report or enough facts to support the concerns of damaging the safety or health of the consumers or other interest parties, the Company shall immediately recall its products or stop the services and investigate the allegations and provide correction plans.

本公司專責單位應將前項情事、其處理方式及後續檢討改善措施，向董事會報告。

The responsible unit shall report to the board of directors the aforementioned incidents, how they are handled, and subsequent correction measures.

第十五條 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。

The Company's personnel shall adhere to the provisions of the Securities and Exchange Act, and may not take advantage of undisclosed information of which they have learned to conduct insider trading. Personnel are also prohibited from divulging the undisclosed information to any other party in order to prevent another party from using such information for insider trading.

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。

Any organization or person outside of the Company involved in any merger, spin-off, acquisition and share transfer, major memorandum of understanding, strategic alliance, other business partnership plan, or the signing of a major contract by the Company, shall be required to sign a non-disclosure agreement in which they undertake not to disclose to any other party any trade secret or other material information, and that they may not use such information without the prior consent of the Company.

第十六條 本公司另於內部規章、年報、公司網站或其他文宣上揭露其誠信經營政策，並適時於產品發表會、法人說明會等對外活動上宣示，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。

The Company shall disclose its policy of ethical corporate management in its internal rules,

annual reports, on the company website, and in other promotional materials, and shall make timely announcements of such policies in public events such as product launches and investor press conferences, in order to make its suppliers, customers, and other business-related institutions and personnel fully aware the principles of its ethical corporate management.

第十七條 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。

Before developing a commercial relationship with another party, such as an agent, supplier, customer, or other counterparty in commercial dealings, the Company shall evaluate the legality and ethical management policy of that party and ascertain whether the party has a record of unethical conduct, in order to ensure that the party conducts business in a fair and transparent manner and will not request, offer, or take bribes.

第十八條 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。

Any personnel of the Company, when engaging in commercial activities, shall make a statement to the counterparty about the Company's ethical corporate management policy and related rules, and shall clearly refuse to provide, promise, request, or accept, directly or indirectly, any improper benefit in any form.

第十九條 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。

All personnel of the Company shall avoid business transactions with an unethical agent, supplier, customer, or other counterparty in commercial interactions. When the counterparty is found to have any unethical conduct, the personnel shall immediately cease dealing with the counterparty and blacklist it for any further business in order to effectively implement the Company's ethical corporate management policy.

第二十條 本公司與他人簽訂契約時，應瞭解對方之誠信經營狀況。

Before entering into a contract with another party, the Company shall gain a thorough knowledge of the counterparty's ethical management.

任何一方於商業活動如涉有不誠信行為之情事，或違反相關法規等，他方得隨時無條件終止或解除契約。

Where a party is discovered to be involved in illegal or unethical conduct in its commercial activities, the other party may terminate or rescind the contract unconditionally at any time.

第二十一條 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。

The Company shall encourage internal and external personnel of the Company to report unethical conducts and misconducts. If there is any false or malicious allegations by an internal personnel, the personnel shall be disciplined or employment terminated in case of serious offenders.

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：

The Company shall set up and announce the informants' mailboxes and hotline on company website and intranet, or engage an outside independent organization to do so for the internal and external personnel to report unethical conducts. The informant shall at least provide the following information:

- 一、檢舉人之姓名、身分證號碼即可聯絡到檢舉人之地址、電話、電子信箱。
The informant's name, ID number and address, phone number and email address, where the informant could be reached.
- 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。
The name of the person to be reported for the offense or any other information that could uniquely identify the offender.
- 三、可供調查之具體事證。
The content of the offenses.

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，
The personnel handling the reporting shall provide written affidavit, indicating the informant and the offense reported shall be kept confidential.

本公司並承諾保護檢舉人不因檢舉情事而遭不當處置。
The Company also promises that the informant would not be mistreated due to the offense-reporting.

並由本公司專責單位依下列程序處理：
The responsible unit will handle the offense-reporting following the procedures:

- 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。
If the offender is a regular employee, the offense shall be reported to the department head. If the offender is a board director or high-level manager, the offense shall be reported to the independent directors.
- 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。
The responsible unit and the department head shall investigate the reported offenses immediately. Assistance from compliance or any relevant department shall be provided if necessary.
- 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，且必要時透過法律程序請求損害賠償，以維護公司之名譽及權益。
If the alleged offense was confirmed, the offender shall be stopped immediately. The

Company shall take necessary actions, including legal proceedings for claiming damage retribution, if necessary, to protect the reputation and interest of the Company.

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。

Offense reporting, investigation process and results shall be documented and be kept for five (5) years. The safekeeping of such documents could be in electronic forms. Before expiration of the five-year period, if there is any lawsuit occurs for this matter, such documents shall be kept intact until the legal proceedings are completed.

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。

If the allegation is confirmed to be true, the related departments shall review and revise their respective internal control measures to prevent re-occurrence of such incident.

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。

The responsible unit shall report the offense, handling process and subsequent corrective measures to the board of directors.

第二十二條 本公司人員遇有他人對公司從事不誠信行為，其行為如涉有違法情事，公司應將相關事實通知司法機關；如涉有公務機關或公務人員者，並應通知政府廉政機關。

If any personnel of the Company discovers that another party has engaged in unethical conduct towards the Company, and such unethical conduct involves illegal activities, the Company shall report the relevant facts to the law enforcement agencies. If a government employee is involved, the Company shall additionally notify the anti-corruption agency.

第二十三條 本公司專責單位應每年舉辦內部宣導，安排董事長、總經理或高階管理階層向董事、受僱人及受任人傳達誠信之重要性。

The responsible unit of the Company shall hold annual awareness campaign for ethical corporate management and shall have the chairman, general manager and top management deliver the importance of such matters to board directors, employees and contractors.

本公司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。

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.

本公司對於本公司人員違反誠信行為情節重大者，應依相關法令或依本公司工作規則予以解任或解雇。

For any personnel has a major violation of the policies of ethical conducts, he shall be disciplined according to related regulations or internal rules and be let go or fired.

本公司另於內部網站揭露違反誠信行為之違反日期、違反內容及處理情形等資訊。

The Company shall disclose on the company's internal website the date and content of the

violation and how the matter was handled.

第二十四條 本作業程序及行為指南經董事會決議通過實施，並送審計委員會及提報股東會，修正時亦同。

The Procedures and Guidelines shall be approved by the board directors and be submitted to the audit committee and the general shareholder meeting. For the revision of the Procedures and Guidelines, the same procedures are required.

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。

When discussing the Procedures and Guidelines in the board meeting, the opinions of the independent directors shall be fully evaluated. Any for or against opinions shall be clearly recorded in the meeting minutes. If the independent director could not attend in person to express their for or against opinions, unless with legitimate reasons, prior written opinions shall be provided to the board meeting and shall be clearly recorded in the meeting minutes.