



環旭電子股份有限公司

Universal Scientific Industrial (Shanghai) Co., Ltd.

反賄賂政策

Anti-Bribery Policy

1. 引言 Introduction

1.1 為推進和加強環旭電子股份有限公司及其關聯公司(以下合稱「公司」)反賄賂管理工作,規範公司商業經營行為,樹立誠實守信、合法合規的經營理念,避免行賄、受賄事件損害公司信譽和利益,根據《中華人民共和國刑法》、《中華人民共和國反不正當競爭法》、臺灣《刑法》、美國《反海外腐敗法》、英國《賄賂法》等法律法規,結合公司經營發展的實際情況和自身特點,制定本《反賄賂政策》(以下簡稱「本政策」)。

In order to promote and strengthen the anti-bribery management work of Universal Scientific Industrial (Shanghai) Co., Ltd. and its affiliates (collectively, the "Company"), regulate the Company's commercial business conduct, establish the business philosophy of honesty, trustworthiness, legality, and compliance, and avoid bribery or acceptance of bribes from damaging the Company's reputation and interests, this Anti-Bribery Policy ("this Policy") is formulated in accordance with the *Criminal Law of the People's Republic of China*, the *Anti-Unfair Competition Law of the People's Republic of China*, the *Criminal Code of Taiwan*, the *U.S. Foreign Corrupt Practices Act*, the *U.K. Bribery Act*, and other applicable laws and regulations, combined with the actual situation and characteristics of the Company's business development.

1.2 本政策提供了反賄賂合規的總體指南,但並未涵蓋可能涉及本政策問題的全部情況。如員工有任何疑問,應當諮詢法務部。

This Policy provides an overall guideline for anti-bribery compliance but does not cover all situations that may involve issues under this Policy. Employees are encouraged to consult the Legal Department when in doubt.

2. 適用範圍 Scope of Application

2.1 本政策適用於公司全體員工及業務合作夥伴。「員工」指與公司訂立正式勞動關係的人員(包



括處於試用期的人員) , 以及勞務派遣、外包人員、實習生、顧問以及以其他形式為公司提供勞務的人員。在可行的範圍內, 公司應當通過合同要求其業務合作夥伴遵守本政策或者類似的規則, 並配合公司的反賄賂管理工作。

This Policy applies to all Company employees and Business Partners. “Employees” refers to individuals who have entered into a formal labor relationship with the Company (including those in the probation period), as well as dispatched workers, outsourced personnel, interns, consultants, and others who provide services to the Company in various forms. Where feasible, the Company shall require its Business Partners, via contractual arrangements, to adhere to this Policy or equivalent standards and to cooperate with the Company’s anti-bribery efforts.

- 2.2 本政策規制的賄賂行為包括但不限於員工直接或間接地向他人提供、給予、承諾或授權提供、索取、脅迫、引誘、約定或接受任何旨在或可能影響履職行為的有價物 (定義見第 3.3 條) 以及允許其任何近親屬因與公司相關的原因從事上述行為。

The bribery acts regulated by this Policy include but are not limited to employees directly or indirectly offering, giving, promising, or authorizing the provision of, soliciting, coercing, inducing, agreeing to, or accepting Anything of Value (as defined in Section 3.3) intended to or likely to influence the performance of duties, as well as allowing any of their Close Relatives to engage in such acts for reasons related to the Company.

- 2.3 雖然賄賂行為有時也可被解釋為一種舞弊行為, 但由於其特殊性, 其主要由本政策而非《反舞弊政策》管轄和處理。

Although bribery acts may sometimes also be interpreted as a form of fraud, due to their particularity, they are primarily governed and handled under this Policy rather than the Anti-Fraud Policy.

3. 定義 Definitions

- 3.1 「政府官員」包括政府部門、機關或機構的所有官員和員工, 公共國際組織 (如聯合國) 的官員和員工, 以及政黨官員和政治職位的候選人。「政府官員」也包括國家或政府所有或控制的商業企業和公共組織 (在中國包括事業單位和人民團體) 的管理人員或員工, 以及被中國法或其他適用的法律法規規定為政府官員或視作政府官員、公務員或公職人員的自然人。在本政策中, 政府官員的近親屬和關係密切的人也應當被視為「政府官員」。

“Government Officials” includes all officers and employees of government departments, agencies, or institutions; officials and employees of public international organizations (such as the United Nations);



political party officials; and candidates for political positions. “Government Officials” also includes managers or employees of commercial enterprises and public organizations owned or controlled by the state or government (in China, including public institutions and people’s organizations), as well as natural persons deemed government officials, civil servants, or public personnel under Chinese law or other applicable laws and regulations. In this Policy, Close Relatives and persons with close relationships to government officials shall also be regarded as “Government Officials.”

- 3.2 「近親屬」指配偶、父母、子女、兄弟姐妹、祖父母、外祖父母、孫子女、外孫子女，或者共同生活的家庭成員。

“Close Relatives” refer to spouses, parents, children, siblings, grandparents, maternal grandparents, grandchildren, maternal grandchildren, or family members living together.

- 3.3 「有價物」應當被廣義地理解為任何形式的有形或無形的經濟利益，包括但不限於現金、現金等價物（如各種形式的儲值卡、充值卡、禮品卡、代金券、優惠券以及兌獎券）、禮品、貸款、債務免除、有價證券、折扣、各種名義的手續費、個人好處或幫助、招待、宴請、旅行邀請、會員服務、政治和慈善捐助、商業機會、優惠合同條款、雇用機會和醫療等。

“Anything of Value” shall be broadly understood as any form of tangible or intangible economic benefit, including but not limited to cash, cash equivalents (such as various forms of stored-value cards, recharge cards, gift cards, vouchers, coupons, and prize coupons), gifts, loans, debt forgiveness, securities, discounts, various types of fees, personal favors or assistance, hospitality, banquets, travel invitations, membership services, political and charitable donations, business opportunities, preferential contract terms, employment opportunities, and medical benefits.

- 3.4 「疏通費」是指直接向政府官員支付的金額較小的款項，以促進或加快不涉及行使任何政府自由裁量權的常規政府行為（如加快常規證照的簽發等）。

“Facilitation Payment” refers to a small amount of money paid directly to a government official to facilitate or expedite routine government actions that do not involve the exercise of any governmental discretion (such as speeding up the issuance of routine permits).

- 3.5 「品牌提示物」指印有公司名稱、商標、標識等能夠讓人聯想到公司或品牌的價值較低的紀念品。

“Branded Promotional Items” refer to low-value souvenirs printed with the Company’s name, trademark, logo, or other identifiers that can be associated with the Company or brand.



3.6 「外部方」包括所有與公司發生往來的主體，包括但不限於政府部門、監管機構、其他公共組織、競爭對手、業務合作夥伴、其他私營部門的實體，以及上述實體的官員、管理人員或員工。

“**External Parties**” include all entities that have dealings with the Company, including but not limited to government departments, regulatory agencies, other public organizations, competitors, Business Partners, other private sector entities, and the officers, managers, or employees of the above entities.

3.7 「業務合作夥伴」包括公司的供應商、供應商的渠道商、客戶、經銷商以及其他與公司存在業務合作關係的主體。

“**Business Partners**” include the Company’s suppliers, suppliers’ channel partners, customers, distributors, and other entities that have business cooperation relationships with the Company.

4. 反賄賂的基本要求 **Basic Requirements for Anti-Bribery**

4.1 員工在展開與公司有關的活動時必須全面遵守《中華人民共和國刑法》、《中華人民共和國反不正當競爭法》、臺灣《刑法》、美國《反海外腐敗法》、英國《賄賂法》等所有適用於公司及其員工的反賄賂法律法規，以及本政策和公司其他與反賄賂相關的政策、流程。

Employees must fully comply with the *Criminal Law of the People’s Republic of China*, the *Anti-Unfair Competition Law of the People’s Republic of China*, the U.S. *Foreign Corrupt Practices Act*, the U.K. *Bribery Act*, and all other anti-bribery laws and regulations applicable to the Company and its employees, as well as this Policy and other Company policies and procedures related to anti-bribery when conducting activities related to the Company.

4.2 員工不得向任何外部方直接或間接地提供、給予、承諾或授權提供任何有價物，若該等有價物旨在或可能影響任何政府行為或商業決策，或影響任何外部方職責或職能的行使。員工禁止提供疏通費。以上禁令同時適用於員工利用公司資金承擔相關支出與員工利用自有資金自行承擔相關支出的情形。

Employees shall not directly or indirectly offer, give, promise, or authorize the provision of Anything of Value to any External Party if such thing of value is intended to or may influence any governmental action or business decision, or affect the exercise of any External Party’s duties or functions. Employees are prohibited from providing Facilitation Payments. The above prohibition applies both to situations where employees use Company funds to cover related expenses and where employees use their own funds to cover such expenses.



- 4.3 相應地，員工也不得直接或間接地索取、脅迫、引誘、約定或接受任何旨在或可能影響其履職行為的有價物，或允許其近親屬索取、脅迫、引誘、約定或接受該等有價物。

Correspondingly, employees shall not directly or indirectly solicit, coerce, induce, agree to, or accept Anything of Value intended to or likely to influence their performance of duties, nor allow their Close Relatives to solicit, coerce, induce, agree to, or accept such Anything of Value.

- 4.4 員工應運用常識和判斷力來評估某項安排或交易是否可能被視為賄賂或其他不適當的情形。如員工對此有疑問，應及時諮詢法務部。

Employees shall use common sense and judgment to assess whether an arrangement or transaction may be regarded as bribery or other inappropriate circumstances. If employees have any doubts, they shall promptly consult the Legal Department.

5. 禮品與招待 Gifts and Hospitality

員工向外部方提供禮品和招待，以及從外部方接受禮品和招待並非被完全禁止，但必須符合本條中的全部要求。

Providing gifts and hospitality to External Parties and accepting gifts and hospitality from External Parties is not completely prohibited but must comply with all requirements in this section.

5.1 提供和接受禮品與招待的一般原則 General Principles for Providing and Accepting Gifts and Hospitality

提供和接受禮品與招待需要遵循以下一般原則：

Providing and accepting gifts and hospitality shall follow the following general principles:

- (1) 任何提供和接受禮品或招待的行為必須具有合法、正當的商業目的。 Any act of providing or accepting gifts or hospitality must have a legitimate and proper business purpose.
- (2) 員工提供和接受禮品或招待的單次金額以及提供和接受同一對象的禮品與招待的總金額和頻率必須合理。 The amount of a single gift or hospitality provided or accepted by employees, as well as the total amount and frequency of gifts and hospitality provided to or accepted from the same party, must be reasonable.



- (3) 提供或接受禮品及招待必須以公開透明的方式進行，並且必須遵循公司的程序。 Providing or accepting gifts and hospitality must be conducted in an open and transparent manner and must follow the Company's procedures.
- (4) 對外提供招待必須有公司員工參加；否則，這些「招待」應被視為禮品。 External hospitality must involve the participation of Company employees; otherwise, such "hospitality" shall be regarded as a gift.

5.2 嚴禁提供和接受的禮品與招待 Gifts and Hospitality Strictly Prohibited

公司嚴禁員工或藉由第三人名義提供或接受以下禮品與招待，即使他們符合第 5.3-5.4 條的程序要求：

The Company strictly prohibits employees or third parties acting on their behalf from providing or accepting the following gifts and hospitality, even if they comply with the procedural requirements of Sections 5.3–5.4:

- (1) 現金或現金等價物； Cash or cash equivalents;
- (2) 在公司或外部方正在做出或即將做出有關某項業務的重要決策期間，接受外部方提供的禮品或招待或向其提供的禮品或招待； Accepting or providing gifts or hospitality during periods when the Company or External Party is making or about to make important decisions regarding certain business matters;
- (3) 任何提供給政府官員的禮品； Any gifts provided to Government Officials;
- (4) 向與公司有業務往來的人員提供或從其獲得貸款或有其他財務安排（企業之間達成的公對公商業安排除外）； Providing or obtaining loans or other financial arrangements with persons having business dealings with the Company (except legitimate corporate-to-corporate arrangements);
- (5) 向目標外部方的近親屬提供的禮品或招待； Gifts or hospitality provided to Close Relatives of the target External Party;
- (6) 純粹的休閒娛樂活動（如旅遊觀光）； Pure leisure entertainment activities (such as sightseeing tours);



- (7) 以謀求特殊待遇、企圖獲取不當利益回報為目的而提供的禮品或招待； Gifts or hospitality provided for the purpose of seeking special treatment or obtaining improper benefits;
- (8) 違反所適用的法律和法規或受贈單位的內部合規政策及要求而贈送禮品或提供招待； Gifts or hospitality that violate applicable laws and regulations or the internal compliance policies and requirements of the recipient organization;
- (9) 不合法、不道德或文化上不可接受的禮品或招待 (如發生在賭場、夜總會、風俗店的招待；及 Gifts or hospitality that are illegal, unethical, or culturally unacceptable (such as hospitality at casinos, nightclubs, or adult entertainment venues); and
- (10) 其他不符商業禮儀之禮品或招待。 Other gifts or hospitality inconsistent with business etiquette.

5.3 接受禮品與招待的程序 Procedures for Accepting Gifts and Hospitality

員工在接受滿足第 5.1 條的要求，且不屬於第 5.2 條範疇的禮品或招待時，應當遵循以下程序：

When accepting gifts or hospitality that meet the requirements of Section 5.1 and do not fall under Section 5.2, employees shall follow the following procedures:

- (1) 員工必須禮貌地謝絕任何超過公司內部合規政策規定標準的禮品。同一年度自同一贈與人處取得之饋贈，合計亦不得超過公司規定限額。

Employees must politely decline any gifts that exceed the standards set forth in the Company's internal compliance policies. The cumulative value of gifts received from the same giver within the same year shall also not exceed the Company's prescribed limits.

- (2) 員工必須禮貌地謝絕任何超過公司內部合規政策規定標準的招待。同一年度自同一招待人取得之招待，合計亦不得超過公司規定限額。

Employees must politely decline any hospitality that exceeds the standards set forth in the Company's internal compliance policies. The cumulative value of hospitality received from the same host within the same year shall also not exceed the Company's prescribed limits.

5.4 提供禮品與招待的程序 Procedures for Providing Gifts and Hospitality



員工在提供滿足第 5.1 條的要求，且不屬於第 5.2 條範疇的禮品與招待時，應當遵循以下程序：

When providing gifts and hospitality that meet the requirements of Section 5.1 and do not fall under Section 5.2, employees shall follow the following procedures:

- (1) 對外提供禮品與招待時，員工必須嚴格遵守適用的法律法規，並確保符合受贈單位的內部合規政策及要求。 When providing gifts and hospitality externally, employees must strictly comply with applicable laws and regulations and ensure compliance with the recipient organization's internal compliance policies and requirements.
- (2) 員工在對外提供禮品時應當優先贈送由公司統一採購的禮品（含品牌提示物）。公司總務單位根據公司規定和流程集中採購該等禮品，並應確保採購的禮品符合本政策的要求。 When providing gifts externally, employees shall prioritize gifts procured centrally by the Company (including Branded Promotional Items). The Company's General Affairs unit shall procure such gifts centrally in accordance with Company regulations and procedures and ensure that the procured gifts comply with the requirements of this Policy.
- (3) 若員工需要自行採購非由公司統一採購的禮品，應嚴格遵守財務部門的費用報銷制度和流程。 If employees need to procure gifts not centrally procured by the Company, they shall strictly comply with the financial department's expense reimbursement system and procedures.
- (4) 員工在發生招待費用後申請報銷時，應嚴格遵守財務部門的費用報銷制度和流程。 When employees apply for reimbursement of hospitality expenses, they shall strictly comply with the financial department's expense reimbursement system and procedures.

6. 政治捐贈和慈善捐款 Political and Charitable Contributions

- 6.1 公司不進行任何形式的政治捐贈，包括直接或間接向候選人、政黨或任何形式的政治委員會提供資金、物資或其他支持。公司不干涉員工根據其相關司法管轄區使用的法律法規以個人名義提供政治捐贈，但員工不得以任何形式將該捐贈與公司或者其在公司的職位相關聯。員工在進行個人政治捐贈前，應確保不會影響公司業務的合規性，必要時向相關部門諮詢。

The Company prohibits any form of political donations, including direct or indirect funding, material support, or other forms of assistance to candidates, political parties, or political committees of any kind. The Company does not interfere with employees making personal political contributions under applicable laws and regulations of their jurisdictions. However, such contributions must not be associated with the Company or the employee's position in the Company in any way. Employees must



ensure that such contributions do not compromise the Company's compliance obligations and should consult relevant departments when necessary.

- 6.2 公司進行的任何慈善捐款必須在相關司法轄區適用的法律法規允許的範圍內，出於純粹的利他目的，向正規合法的慈善組織做出並確認該組織不涉及遊說或政治活動，嚴格遵循公司的公共事務參與政策。公司永續委員會員工與社會共好任務小組（以下簡稱「永續小組」）負責慈善捐款的統籌管理，包括每年度公司各廠區社會公益活動的調查、整理及預算審核，監督整體預算執行情況，確保捐款符合公司可持續發展戰略及合規要求。

All charitable donations made by the Company must: be permitted under applicable laws and regulations in the relevant jurisdiction; be made for purely altruistic purposes; be directed to legitimate charitable organizations that are not involved in lobbying or political activities; and comply strictly with the Company's Public Affairs Engagement Policy. The Sustainability Committee's Employee & Society Well-being Engagement Taskforce (hereinafter referred to as the "Sustainability Team") is responsible for the overall management of charitable donations, including the investigation, organization, and budget review of social welfare activities in each site of the Company every year, monitoring the overall budget execution, and ensuring that donations comply with the Company's sustainable development strategy and compliance requirements.

7. 保存記錄和內部控制 **Record Keeping and Internal Controls**

- 7.1 本政策要求公司的所有支出均準確地反映在財務記錄中，並且所有使用公司資金支付或代表公司支付的款項均應已獲得相應的授權。員工必須遵守所有適用的會計和財務報告標準、方法、原則、法律和慣例，並且準確記錄所有涉及公司資金或資產的交易、決策和付款。員工應確保任何款項均不得用於公司帳簿中所完整詳細記錄的用途之外的用途。

This Policy requires that all expenditures of the Company be accurately reflected in the financial records, and that all payments made using Company funds or on behalf of the Company shall have obtained the corresponding authorization. Employees must comply with all applicable accounting and financial reporting standards, methods, principles, laws, and practices, and accurately record all transactions, decisions, and payments involving Company funds or assets. Employees shall ensure that any funds shall not be used for purposes other than those fully and specifically recorded in the Company's books.

- 7.2 員工不得因任何目的建立未揭露或未記錄的帳目。公司帳簿和記錄中不得以任何理由出現虛假或捏造的條目。



Employees shall not, for any purpose, establish undisclosed or unrecorded accounts. No false or fabricated entries shall appear in the Company's books and records for any reason.

8. 賄賂行為的處理 Handling of Bribery Acts

8.1 員工賄賂的處理 Handling of Employee Bribery

公司嚴格禁止員工從事任何類型的行賄或受賄行為。對於查證屬實的違反本政策的行為，公司將依照相關獎懲規定對相關責任員工進行紀律處分，包括對情節嚴重者單方解除勞動合同或其他聘用關係，且無需支付任何補償。同時，公司保留要求相關責任人員返還不當得利或賠償公司損失的權利，並有權將涉嫌違法、犯罪的責任人員移送行政、司法部門處理。

The Company strictly prohibits employees from engaging in any type of bribery or accepting bribes. For acts verified to have violated this Policy, the Company shall impose disciplinary actions on the responsible employees in accordance with relevant reward and punishment regulations, including unilateral termination of the labor contract or other employment relationship without payment of compensation for serious cases. At the same time, the Company reserves the right to require the responsible personnel to return any improper gains or compensate for the Company's losses, and has the right to refer suspected illegal or criminal personnel to administrative or judicial authorities for handling.

8.2 業務合作夥伴賄賂的處理 Handling of Business Partner Bribery

公司有權將業務合作夥伴員工的行賄或受賄行為報告給其雇主進行處理。

The Company has the right to report acts of bribery or acceptance of bribes by employees of business partners to their employer for handling.

當業務合作夥伴或其員工發生行賄或受賄行為時，公司有權依照與該業務合作夥伴的合同進行處理，包括在適用的情況下解除合作關係及/或要求其承擔違約責任。同時，公司保留要求相關責任主體返還不當得利或賠償公司損失的權利，並有權將涉嫌違法、犯罪的線索提交行政、司法部門處理。

When a Business Partner or its employees engage in bribery or acceptance of bribes, the Company has the right to handle the matter in accordance with the contract with the Business Partner, including, where applicable, terminating the cooperative relationship and/or requiring the Business Partner to bear liability for breach of contract. At the same time, the Company reserves the right to require the



responsible entity to return any improper gains or compensate for the Company's losses, and has the right to submit clues of suspected illegal or criminal acts to administrative or judicial authorities for handling.

9. 反賄賂合規保障機制 **Anti-Bribery Compliance Safeguard Mechanisms**

9.1 承諾函簽署 **Signing of Commitment Letter**

公司員工應當根據公司相關規定，在入職時和入職後的規定週期內簽訂與「反賄賂」相關的文件，包括確認其已閱讀、理解，並承諾遵守本政策的各項規定。

Employees are required to sign a letter related to “anti-bribery” at onboarding and during prescribed intervals, confirming that they have read, understood, and agreed to comply with this Policy.

9.2 反賄賂合規培訓 **Anti-Bribery Compliance Training**

為確保員工瞭解並正確使用公司設立的舉報管道，公司每年對全體員工展開反賄賂及舉報機制相關的年度培訓，強化員工對賄賂行為和舉報管道等內容的認識，確保全體員工持續具備正確使用舉報機制的 ability 與意識。

To ensure employees understand and properly use the Company's reporting mechanisms, the Company conducts annual anti-bribery and reporting mechanism training. The training reinforces awareness of bribery acts and reporting channels, ensuring employees maintain the ability and awareness to use these mechanisms effectively.

9.3 投訴舉報機制 **Complaint and Reporting Mechanism**

公司針對違反本政策要求的行為設置了投訴舉報管道。凡發現存在違反本政策情事的員工，應當向公司進行舉報。公司也鼓勵外部利害關係人舉報任何違反本政策的行為。

The Company has established channels for reporting violations of this Policy. Any employee who becomes aware of a violation is obligated to report it. External stakeholders are also encouraged to report misconduct.

舉報應當將相關事實、材料、證據發送至公司統一的合規舉報郵箱 ethics@usiglobal.com。公司將根據相關規定，對舉報事項進行調查處理。



Reports should be submitted, with relevant facts and evidence, to the Company unified compliance reporting email: ethics@usiglobal.com. The Company will investigate and handle reports in accordance with relevant regulations.

舉報人可以具名或匿名的方式進行舉報，但無論何種方式，公司均鼓勵舉報人留下聯繫方式以便對舉報內容進行詢問、查證。

Reports can be made anonymously or under the reporter's name. Regardless of the method, reporters are encouraged to provide contact details to facilitate follow-up.

在可行的範圍內，公司將盡可能地對舉報人的身份予以保密，並保護其權益不受公司其他員工的不當侵害。公司不允許任何員工因為某員工的善意舉報或配合調查而對其採取任何打擊報復措施。打擊報復包括實施或威脅實施某項行為，從而造成上述員工：

Where feasible, the Company will maintain the confidentiality of the reporter's identity and protect them from improper harm by other employees. The Company does not allow any retaliation against employees who report in good faith or cooperate with investigations. Retaliation includes actions or threats that cause the following to the employee:

- (1) 名譽受損； Damage to reputation;
- (2) 遭受騷擾、歧視或暴力事件； Harassment, discrimination, or violence;
- (3) 降職、喪失晉升機會、解除勞動關係或其他不利的人事待遇； Demotion, loss of promotion, termination, or adverse personnel actions;
- (4) 喪失、減少獎金或對其薪酬產生其他不利影響的舉措；及 Loss or reduction of bonuses or other compensation penalties; or
- (5) 任何其他形式的不公平待遇或損害。 Any other form of unfair treatment or harm.

員工在提交舉報或配合調查時，應當有合理理由認為其提供的情況是真實的，在這種情況下，即使最終該情況被認定為無證據支持或者與事實不符，上述員工仍受保護。以傷害公司或他人的目的惡意提交舉報或捏造事實材料者，不受保護，公司可以依照相關規定對其進行紀律處分。

Employees submitting reports or cooperating with investigations must reasonably believe the information provided is true. Even if the report is ultimately found to be unsupported or inconsistent



with facts, the employee will still be protected. Malicious reports or fabricated materials intended to harm the Company or others are not protected, and the Company may impose disciplinary actions in accordance with relevant regulations.

10. 調查部門 Investigation Department

公司稽核中心為受理賄賂行為舉報並展開內部調查的主要管理部門。

The Company's Audit Center is the primary management department responsible for receiving reports of bribery acts and conducting internal investigations.

11. 審查和批准 Review and Approval

公司法務部負責本政策的起草、維護，審查本政策的執行情況，並在適當情況下修改本政策，以反映相關法律法規或實踐中的變化。

The Legal Department is responsible for drafting, maintaining, and reviewing this Policy and may update it as appropriate to reflect legal or practical developments.

本政策經董事長批准後生效，修訂時亦同。

This policy shall become effective upon approval by the Chairman, and the same requirement shall apply to any subsequent amendments.