

XINTEC's Supplier Code of Conduct

(Version 3.0)

XINTEC is committed to ensuring that working conditions in its supply chains are safe, that workers are treated with respect and dignity, and that business operations are environmentally responsible and conducted ethically. To this end, XINTEC established this Supplier Code of Conduct ("Code") and requires our suppliers to operate in accordance with the principles outlined in this Code and in full compliance with the laws, rules and regulations of the countries in which they operate. In addition, XINTEC also expects our suppliers to hold their suppliers, contractors, and service providers to the standards defined in this Code. XINTEC is committed to obtaining regular input from stakeholders in the continued development and implementation of the Code.

XINTEC will assess its suppliers' compliance with this Code when making purchasing decisions. It is our intention to collaborate closely with our suppliers to drive continuous improvement through communication, audits, and follow-up assessments. However, decline XINTEC audit, failure to comply with this Code or cooperate with our auditors or a third party auditors or do not follow the deadline to complete the required improvement measures (CAR) may result in termination of the business relationship.

The provisions in this Code are derived primarily from the Responsible Business Alliance (RBA, Formerly EICC) Code of Conduct and the provisions of this Code are derived from and respect internationally recognized standards including:

- OECD Guidelines for Multinational Enterprises
- UN Guiding Principles on Business and Human Rights
- ILO Declaration on Fundamental Principles and Rights at Work
- ILO Fundamental Conventions
- UN Universal Declaration of Human Rights

The Code is made up of five sections:

- Sections A, B, and C: Standards for Labor, Health and Safety, and the Environment, respectively.
- Section D: Standards relating to business ethics.
- Section E: Elements of an acceptable system to manage conformity to this Code.

A. LABOR

Suppliers are committed to uphold the human rights of workers, and to treat them with dignity and respect as understood by the international community. This applies to all workers including temporary, migrant, student, contract, direct employees, and any other type of worker.

The labor standards are:

1) Prohibition of Forced Labor

Forced labor in any form, including but not limited to, bonded (including debt bondage) or indentured labor, involuntary or exploitative prison labor, slavery or trafficking of persons is not permitted (including forced labor provided by North Korean citizens or nationals as set forth under U.S. CAATSA, or Countering America's Adversaries through Sanctions Act). This includes transporting, harboring, recruiting, transferring, or receiving persons by means of threat, force, coercion, abduction or fraud for labor or services. There shall be no unreasonable restrictions on workers' freedom of movement in the facility in addition to unreasonable restrictions on entering or exiting company-provided facilities including, if applicable, workers' dormitories or living quarters. All work shall be voluntary, and workers shall be free to leave work at any time or terminate their employment without penalty if reasonable notice is given, which shall be clearly stated in worker's contract. Suppliers shall maintain documentation on all leaving workers. Employers, agents, and sub-agents' may not hold or otherwise destroy, conceal, or confiscate identity or immigration documents, such as government-issued identification, passports, or work permits. Notwithstanding the foregoing, employers can only hold documentation if necessary to comply with the local law. In this case, at no time shall workers be denied access to their documents. Workers shall not be required to pay employers' agents or sub-agents' recruitment fees or other related fees for their employment. If any such fees are found to have been paid by workers, such fees shall be repaid to the worker.

2) Young Workers

Child labor shall not be used in any stage of manufacturing. The term "child" refers to any person under the age of 15, or under the age for completing compulsory education, or under the minimum age for employment in the country, whichever is greatest. Workers under the age of 18 (Young Workers) shall not perform work that is likely to jeopardize their health or safety, including night shifts and overtime. Suppliers shall ensure proper management of student workers through proper maintenance of student records, rigorous due diligence of educational partners, and protection of students' rights in accordance with applicable laws and regulations. Suppliers shall implement an appropriate mechanism to verify the age of workers. The use of legitimate workplace learning programs, which comply with all laws and

regulations, is supported. Suppliers shall provide appropriate support and training to all student workers. In the absence of local law, the wage rate for student workers, interns, and apprentices shall be at least the same wage rate as other entry-level workers performing equal or similar tasks. If child labor is identified, assistance/remediation shall be provided.

3) Working Hours

Working hours shall not to exceed the maximum set by local law. Further, a workweek should not be more than 60 hours per week, including overtime, except in emergency or unusual situations. All overtime shall be voluntary. Workers shall be allowed at least one day off every seven days.

4) Wages and Benefits

Compensation paid to workers, at a minimum, shall comply with all applicable wage laws, including those relating to minimum wages, overtime hours and legally mandated benefits. Suppliers shall recognize the importance of all workers to earn a living wage by measuring and documenting any gaps. All workers shall receive equal pay for equal work and qualification. Workers shall be compensated for overtime at pay rates greater than regular hourly rates. Deductions from wages as a disciplinary measure shall not be permitted. For each pay period, workers shall be provided with a timely and understandable wage statement that includes sufficient information to verify accurate compensation for work performed. All use of temporary, dispatch and outsourced labor shall be within the limits of the local law.

5) Prevention and Mitigation of Precarious Employment

As part of the hiring process, all workers shall be provided with a written employment agreement in their native language, or in a language the worker can understand, that contains a description of terms and conditions of employment. Foreign migrant workers shall receive the employment agreement prior to the worker departing from his or her country of origin and there shall be no substitution or change(s) allowed in the employment agreement upon arrival in the receiving country unless these changes are made to meet local law and provide equal or better terms. Suppliers shall not use employment agreements in a way designed to cause social or economic insecurity to the workers, such as: abusing consecutive short-term contracts, labor-only contracting, subcontracting, and/or homeworking arrangements.

6) Non-Discrimination/Non-Harassment/Humane Treatment

Suppliers shall commit to a workplace free of harassment and unlawful discrimination. There shall be no harsh or inhumane treatment including violence, gender-based violence, sexual harassment, sexual abuse, corporal punishment, mental or physical coercion, bullying, public shaming, or verbal abuse of workers; nor is there to be the threat of any such treatment. Companies shall not engage in discrimination or harassment based on race, color, age, gender, sexual orientation, gender identity or expression, ethnicity or national origin, disability,

pregnancy, religion, political affiliation, union membership, covered veteran status, protected genetic information, marital status, or family responsibilities in hiring and employment practices such as wages, promotions, rewards, and access to training. Disciplinary policies and procedures in support of these requirements shall be clearly defined and communicated to workers. Workers shall be provided with reasonable accommodation for religious practices, disability, and family responsibilities (such as working caregivers). In addition, workers or potential workers should not be subjected to medical tests, including pregnancy or virginity tests, or physical exams that could be used in a discriminatory way. This was drafted in consideration of ILO Discrimination (Employment and Occupation) Convention (No.111).

7) Freedom of Association and Collective Bargaining

Open communication and direct engagement between workers and management are the most effective ways to resolve workplace and compensation issues. Workers and/or their representatives shall be able to openly communicate and share ideas and concerns with management regarding working conditions and management practices without fear of discrimination, reprisal, intimidation, or harassment. In alignment with these principles, Suppliers shall respect the right of all workers to form and join trade unions of their own choosing, to bargain collectively, and to engage in peaceful assembly as well as respect the right of workers to refrain from such activities. Where the right of freedom of association and collective bargaining is restricted by applicable laws and regulations, workers shall be allowed to elect and join alternate lawful forms of worker representations.

8) Human Rights Policy

Suppliers shall uphold core values, support the United Nations Universal Declaration of Human Rights (UDHR) and relate international concepts of respect for human rights, and at the same time abide by local laws and regulations, treat and respect all employees with dignity. Suppliers shall establish an appropriate and effective process to implement this Code. “Human rights-related issues” of suppliers should maintain a zero-missing level. In addition to optimizing the training and management mechanism of “preventing sexual harassment and power bullying, managing working hours, optimizing the human rights of people with disabilities, and protecting personal privacy”. Suppliers shall regularly evaluate the human rights risk assessment and management related to control, audit and review the human rights policies and management processes, and appropriately disclose them to stakeholders to enhance and continuously improve the human rights performance of suppliers, including all employees and temporary workers, workers (including major suppliers at the next level of the supply chain, onsite contractors, contractors) and protection of vulnerable or marginalized groups (including aboriginals, migrant workers, contract personnel, LGBTQ-owned, minority-owned, ethnicity, veterans-owned, women-owned, people with disabilities-owned and small businesses), these critical concerns include but are not limited to integrating

respect for economic, social, cultural, civil and political rights and development into operations, providing safety and health and zero harassment safe working environment, eliminating illegal discrimination to ensure equal job opportunities, prohibiting forced labor and prohibiting child labor, abiding by all applicable wage and working hours regulations, assisting employees to maintain physical and mental health and work-life balance, responsible mineral procurement, and diversification of labor rights Human rights concerns and practices of non-discrimination and harassment, support and assist employees to maintain physical and mental health and work-life balance, provide multiple open communication channels including but not limited to anonymous reporting methods, and allow suppliers, business partners and other interests stakeholders are able to give feedback or report suspected violations. At the same time, suppliers should regularly review and evaluate relevant risks and practices in response to changing internal and external situations and stakeholders' needs, establish complaints, investigations and remedial procedures, and take timely actions to mitigate any adverse human rights impacts.

9) Diversity and Inclusive Culture

Suppliers shall firmly believe in the value of diverse workplaces and cultivate future talents under the premise of mutual tolerance, so that the industry can benefit from the greatest potential of global human resources. Fair employment opportunities are the source of the company's competitiveness; suppliers should respect differences, regardless of their gender, religion, race, nationality or political affiliation, whether in the hiring or promotion process.

10) Accessibility Culture

Suppliers shall be committed to a workplace with an accessible culture that fosters an inclusive employment environment for workers of all abilities, including labor rights for persons with disabilities, disadvantaged or marginalized groups, that support and empower people with different skills and functions or work create an accessible workplace, design and build a functional team for an accessible culture.

B. HEALTH and SAFETY

Suppliers recognize that in addition to minimizing the incidence of work-related injury and illness, a safe and healthy work environment enhances the quality of products and services, consistency of production and worker retention and morale. Suppliers also recognize that ongoing worker participation and training are essential to the continuous improvement of occupational health and safety issues in the workplace.

The health and safety standards are:

1) Occupational Health and Safety

Worker potential for exposure to health and safety hazards (e.g., chemical, electrical and other energy sources, fire, vehicles, and fall hazards, etc.) shall be identified and assessed, mitigated using the Hierarchy of Controls. Where hazards cannot be adequately controlled by these means, workers shall be provided with appropriate, well-maintained, personal protective equipment, and educational materials about risks to them associated with these hazards. Gender-responsive measures shall be taken, such as not having pregnant women and nursing mothers in working condition, which could be hazardous to them or their child and to provide reasonable accommodations for nursing mothers.

2) Emergency Preparedness

Potential emergency situations and events shall be identified and assessed, and their impact minimized by implementing emergency plans and response procedures including emergency reporting, employee notification and evacuation procedures, worker training and drills. Emergency drills shall be executed at least annually or as required by local law, whichever is more stringent. Emergency plans shall also include appropriate fire detection and suppression equipment, clear and unobstructed egress, adequate exit facilities, contact information for emergency responders, and recovery plans. Such plans and procedures shall focus on minimizing harm to life, the environment and property.

3) Occupational Injury and Illness

Procedures and systems are to be in place to prevent, manage, track and report occupational injury and illness, including provisions to encourage worker reporting, classify and record injury and illness cases, provide necessary medical treatment assistance; investigate cases and implement corrective actions to eliminate their causes; and facilitate return of workers to work. Suppliers shall allow workers to remove themselves from imminent harm, and not return until the situation is mitigated, without fear of retaliation.

4) Industrial Hygiene

Worker exposure to chemical, biological and physical agents shall be identified, evaluated, and controlled according to the hierarchy of controls. When hazards cannot be adequately

controlled by such means, workers shall be provided with and use appropriate, well-maintained, personal protective equipment free of charge. Suppliers shall provide workers with safe and healthy working environments, which shall be maintained through ongoing, systematic monitoring of workers' health and working environments. Suppliers shall provide occupational health monitoring to routinely evaluate if workers' health is being harmed from occupational exposures. Protective occupational health programs shall be ongoing and include educational materials about the risks associated with exposure to workplace hazards.

5) Physically Demanding Work

Worker exposure to the hazards of physically demanding tasks, including manual material handling and heavy or repetitive lifting, prolonged standing and highly repetitive or forceful assembly tasks shall be identified, evaluated and controlled.

6) Machine Safeguarding

Production and other machinery shall be evaluated for safety hazards. Physical guards, interlocks and barriers shall be provided and properly maintained where machinery presents an injury hazard to workers.

7) Sanitation, Food, and Housing

Workers shall be provided with ready access to clean toilet facilities, potable water and sanitary food preparation, storage, and eating facilities. Worker dormitories provided by the supplier, or a labor agent shall be maintained to be clean and safe, and provided with appropriate emergency egress, hot water for bathing and showering, adequate lighting, and adequate conditioned ventilation, individually secured accommodations for storing personal and valuable items, and reasonable personal space along with reasonable entry and exit privileges. For infectious diseases, supplier shall develop and implement a program to take reasonable steps to prepare for, prevent, and respond to the potential for an infectious disease among its employees.

8) Health and Safety Communication

Supplier shall provide workers with appropriate workplace health and safety information and training in the language of the worker or in a language the worker can understand for all identified workplace hazards that workers are exposed to, including but not limited to mechanical, electrical, chemical, fire, and physical hazards. Health and safety related information shall be clearly posted in the facility or placed in a location identifiable and accessible by workers. Health information and training shall include content on specific risks to relevant demographics, such as gender and age, if applicable. Training shall be provided to all workers prior to the beginning of work and regularly thereafter. Workers shall be encouraged to raise any health and safety concerns without retaliation.

9) Natural Disaster Risk Mitigation

Supplier shall be aware of the natural disasters, such as earthquakes, droughts, floods, typhoons, etc. relevant to its facilities, and assess their likelihood and impact of personnel injury, property damage, and operational disruptions. The risks shall be mitigated through establishing hardware protection, developing emergency response procedures, training and drills, and conducting emergency plans.

C. ENVIRONMENTAL

Suppliers recognize that environmental responsibility is integral to producing world class products. Suppliers shall identify the actual and potential environmental impacts and minimize adverse effects on the community, environment and natural resources within their manufacturing operations, while safeguarding the health and safety of the community and public.

The environmental standards are:

1) Environmental Permits and Reporting

All required environmental permits (e.g. discharge monitoring), approvals and registrations shall be obtained, maintained and kept current and their operational and reporting requirements shall be followed.

2) Pollution Prevention and Resource Reduction Conservation

Emissions and discharges of pollutants and generation of waste shall be minimized or eliminated at the source or by practices such as adding pollution control equipment; modifying production, maintenance and facility processes; or by other means. The use of natural resources, including water, fossil fuels, minerals and virgin forest products, shall be conserved by practices such as modifying production, maintenance and facility processes, materials substitution, re-use, conservation, recycling or other means.

3) Hazardous Substances

Chemicals, waste and other materials posing a hazard to humans or the environment shall be identified, labelled and managed on the principle of avoiding and reducing their use. Suppliers shall ensure their safe handling, movement, storage, use, recycling or reuse and disposal. Hazardous waste data shall be tracked and documented.

4) Solid Waste

Supplier shall implement a systematic approach to identify, manage, reduce, and responsibly dispose of or recycle solid waste (non-hazardous). Waste data shall be tracked and documented.

5) Air Emissions

Air emissions of volatile organic chemicals, aerosols, corrosives, particulates, ozone depleting substances, and combustion by-products generated from operations shall be characterized, routinely monitored, controlled and treated as required prior to discharge. Ozone-depleting substances shall be effectively managed in accordance with the Montreal Protocol and applicable regulations. Supplier shall conduct routine monitoring of the performance of its air emission control systems.

6) Materials Restrictions

Suppliers shall adhere to all applicable laws, regulations and customer requirements regarding prohibition or restriction of specific substances in products and manufacturing, including labeling for recycling and disposal.

7) Water Management

Supplier shall implement a water management program that documents, characterizes, and monitors water sources, use and discharge; seeks opportunities to conserve water; and controls channels of contamination. All wastewater shall be characterized, monitored, controlled, and treated as required prior to discharge or disposal. Supplier shall conduct routine monitoring of the performance of its wastewater treatment and containment systems to ensure optimal performance and regulatory compliance. Suppliers shall assess the risks of water shortage and floods in the place of operation, promote water conservation and water recycling measures, and prepare for and train in emergency response to water shortages and floods to increase climate resilience.

8) Energy Consumption and Greenhouse Gas Emissions

Suppliers shall and report against an absolute corporate-wide greenhouse gas reduction goal. Energy consumption and all relevant Scopes 1, 2 and significant categories of Scope 3 greenhouse gas emissions shall be tracked and documented, and reported against the greenhouse gas reduction goal. Suppliers shall look for methods to improve energy efficiency and to minimize their energy consumption and greenhouse gas emissions.

9) Biodiversity

Suppliers shall abide by relevant laws and regulations on biodiversity conservation, avoid operations affecting important habitats, and participate in actions for the conservation of natural ecosystems.

D. ETHICS

To meet social responsibilities and to achieve success in the marketplace, suppliers and their agents shall uphold the highest standards of ethics including:

1) Business Integrity

The highest standards of integrity shall be upheld in all business interactions. Suppliers shall have a zero tolerance policy to prohibit any and all forms of bribery, corruption, fraud, extortion and embezzlement.

2) No Improper Advantage

Bribes or other means of obtaining undue or improper advantage shall not to be promised, offered, authorized, given or accepted. This prohibition covers promising, offering, authorizing, giving or accepting anything of value, either directly or indirectly through a third party, in order to obtain or retain business, direct business to any person, or otherwise gain an improper advantage. Monitoring, record keeping and enforcement procedures shall be implemented to ensure compliance with anti-corruption laws.

3) Disclosure of Information

All business dealings shall be transparently performed and accurately reflected on supplier's business books and records. Information regarding supplier labor, health and safety, environmental practices, business activities, structure, financial situation, supply chain and performance shall be disclosed to the suppliers and those in their value chain in accordance with applicable regulations and prevailing industry practices. Falsification of records or misrepresentation of conditions or practices in the supply chain are unacceptable.

4) Intellectual Property

Intellectual property rights shall be respected; transfer of technology and know-how is to be done in a manner that protects intellectual property rights; and, customer and supplier information shall be safeguarded.

5) Fair Business, Advertising and Competition

Standards of fair business, advertising and competition shall be upheld.

6) Protection of Identity and Non-Retaliation

Programs that ensure the confidentiality, anonymity and protection of supplier and employee whistleblowers (any person who makes a disclosure about improper conduct by an employee or officer of a company, or by a public official or official body) shall be maintained, unless prohibited by law. Suppliers shall have a communicated process for their personnel to be able to raise any concerns without fear of retaliation.

7) Responsible Sourcing of Minerals

Suppliers shall have a policy and exercise due diligence on the source and chain of custody of the tantalum, tin, tungsten, gold and cobalt in the products they manufacture to reasonably assure that they are sourced in a way consistent with the Organisation for Economic Cooperation and Development (OECD) Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas or an equivalent and recognized due diligence framework. Suppliers shall ensure suppliers have a process in place to verify smelter or refiner conformance, and track changes in the status of smelters or refiners.

8) Privacy

Suppliers shall commit to protecting the reasonable privacy expectations of personal information of everyone they do business with, including suppliers, customers, consumers and employees. Suppliers shall comply with privacy and information security laws and regulatory requirements when personal information is collected, stored, processed, transmitted, and shared.

9) Avoiding Conflicts of Interest

Conflicts of interest, such as situations where a XINTEC employee or a close relative (parent, child, spouse or sibling) is a significant investor or shareholder in your company (as non-publicly traded stock), should be avoided to prevent misconduct. Excessive or overly-frequent socializing with your XINTEC business contacts may also create a conflict of interest, or the appearance of a conflict of interest. Social contact must be within accepted cultural business norms, and relationships that become conflicts of interest must be reported. If a potential conflict is discovered, you should report such incident immediately to XINTEC and take corrective actions to ensure that no inappropriate actions result from the conflict and relationships that become conflicts of interest must be reported and suspended or resolved.

10) Prohibition of Unauthorized Subcontracting

If you receive a request from a XINTEC employee to procure from or subcontract from a specific third party, please report it immediately to XINTEC via <https://www.xintec.com.tw/eng/BE/Business-Ethics.html> to avoid any misconduct.

11) Performing Services as Agreed in Contract

Passing on obligations under a contract or purchase order for products or services to another party, that XINTEC expects you to perform, or providing products or services without a properly executed purchase order, supply contract or service contract is prohibited.

12) Complying with Export and Import Regulations

Know and follow all laws related to the shipping, handling and transportation of products to or on behalf of XINTEC. This includes source country export and customs laws, destination country import and customs laws, paying all necessary duties and taxes and following local transportation laws. Procedures and training will be provided to employees and contracted service providers to ensure safe handling of materials to, from and at XINTEC.

13) XINTEC Sole Business Contact Window for Sales

XINTEC procurement personnel are the sole business contact windows for your sales personnel when interacting with XINTEC. Without XINTEC procurement personnel's consent, arrangement or participation, your sales personnel should not make any business contacts nor discuss any commercial terms and conditions, including but not limited to price, payment terms, delivery date, incentives, compensation, free items, testing or services, technical specification, or engineering improvement, with XINTEC's non-procurement personnel.

E. MANAGEMENT SYSTEMS

Suppliers shall adopt or establish a management system appropriate to the size, nature and context of their operations, including, at a minimum (a) a commitment to respect human rights and environment; (b) a due diligence process; and (c) access to remedy for internal and external stakeholders where the suppliers caused, or contributed to, adverse human rights and environmental impacts, with a scope that is related to this Code. It shall also facilitate continual improvement.

The management system shall contain the following elements:

1) Company Commitment

Suppliers shall establish human rights, health and safety, environmental and ethics policy statements affirming supplier's commitment to due diligence and continual improvement, endorsed by executive management. Policy statements shall be made public and communicated to workers in a language they understand via accessible channels.

2) Management Accountability and Responsibility

The supplier shall clearly identify senior executive and company representative[s] responsible for ensuring implementation of the management systems and associated programs. Senior management reviews the status of the management system on a regular basis.

3) Legal and Customer Requirements

Suppliers shall adopt or establish a process to identify, monitor and understand applicable laws, regulations and customer requirements, including the requirements of this Code.

4) Risk Assessment and Risk Management

Suppliers shall adopt or establish a process to identify the legal compliance, environmental, health and safety (areas to be included in a risk assessment for environmental health and safety are production areas, warehouse and storage facilities, plant/facilities support equipment, laboratories and test areas, sanitation facilities (bathrooms), kitchen/cafeteria and worker housing/dormitories) and labor practice and ethics risks, including the risks of severe human rights and environmental impacts, associated with supplier's operations. Suppliers shall determine the relative significance for each risk and implementation of appropriate procedural and physical controls to control the identified risks and ensure regulatory compliance.

5) Improvement Objectives

Suppliers shall establish written performance objectives, targets and implementation plans to improve the supplier's social, environmental, and health and safety performance, including a periodic assessment of supplier's performance in achieving those objectives.

6) Training

Suppliers shall establish programs for training managers and workers to implement supplier's policies, procedures and improvement objectives and to meet applicable legal and regulatory requirements.

7) Communication

Suppliers shall establish a process for communicating clear and accurate information about supplier's policies, practices, expectations and performance to workers, suppliers and customers.

8) Worker/Stakeholder Engagement and Access To Remedy

Suppliers shall establish processes for ongoing two-way communication with workers, their representatives, and other stakeholders where relevant or necessary. The process shall aim to obtain feedback on operational practices and conditions covered by this Code, and to foster continuous improvement. Suppliers shall establish or participate in operational-level grievance mechanisms (OGMs) aligned with the UNGPs. Workers shall be given a safe environment to provide grievance and feedback without fear of reprisal or retaliation. Suppliers shall also provide information on alternative dispute resolution mechanisms.

9) Audits and Assessments

Suppliers shall conduct periodic self-evaluations to ensure conformity to legal and regulatory requirements, the content of the Code and customer contractual requirements related to social and environmental responsibility.

10) Corrective Action Process

Suppliers shall establish a process for timely correction of deficiencies identified by internal or external assessments, inspections, investigations and reviews.

11) Documentation and Records

Suppliers shall create and maintain documents and records to ensure regulatory compliance and conformity to company requirements along with appropriate confidentiality to protect privacy.

12) Supplier Responsibility

Suppliers shall establish a process to communicate Code requirements to next-tier suppliers and to monitor their compliance to the Code.

精材科技供應商行為準則

(版本別：3.0)

為確保精材公司供應鏈工作環境的安全、員工受到尊重並具有尊嚴、商業營運促進環保並遵守道德操守，精材公司制定了本供應商行為準則（“本準則”）。精材公司要求供應商遵守本準則，同時遵守其經營所在國與地區的法律和法規。精材公司也鼓勵供應商要求其下游供應商、承包商和服務提供商認同並採用本準則，精材公司承諾定期收集利益相關者的反饋，實施和持續發展本準則。

供應商對本準則的遵守情況將是精材公司在做出購買決策時的考量之一。精材公司期望透過與供應商的密切合作、溝通、稽核和後續評估以推動持續性的改進。不遵守本準則、不願意與精材公司或第三方稽核人員合作或不配合限期完成所要求改善措施（CAR）的供應商可能會導致與精材公司業務關係的終止。

本準則中各項規定乃是以「責任商業聯盟（RBA, 前身為EICC）行為準則」為藍本，並參照國際公認的標準所訂定，包括：

- 經合組織跨國企業指南
- 聯合國工商業與人權指導原則
- 國際勞工組織關於工作中基本原則和權利的宣言
- 國際勞工組織基本公約
- 聯合國《世界人權宣言》

本準則由五個部分組成。

- A、B、C 部分分別概述勞工、健康與安全，以及環境的標準。
- D 部分提供有關商業道德的標準；
- E 部分概述能夠貫徹本準則的合宜管理系統所需的要素。

A. 勞工

供應商應根據國際社會公認的準則，承諾維護勞工的人權，並尊重他們。這適用於所有勞工，包括臨時工、移民工、學生、合約勞工、直接雇員以及任何其他類型的勞工。

勞工標準：

1) 禁止強迫勞動

禁止任何形式的強迫勞動，包括但不限於擔保（包括抵債）或用契約束縛的勞工、非自願或剝削性監獄勞工、奴役或販賣的人口（包括北韓公民或美國敵對國家制裁法案CAATSA所規定者）。這包括為了得到勞工或服務而使用恐嚇、強迫、威脅、綁架或詐騙手段來運送、窩藏、招募、調配或接收勞工。除了禁止對勞工出入工作場所作出不合理限制外，也不應無理地約束勞工在工作場所內的行動自由，適用時包括勞工宿舍或生活住所。所有工作應當是自願的，勞工擁有隨時自由離職的權利，且如果勞工按照勞工協議給予合理的通知，則有權終止雇傭關係而不受懲罰，並應在工人合同中明確規定。供應商應保存所有離職勞工的文件。雇主、仲介人及二級仲介人不得扣留或以其他方式毀壞、隱藏、沒收雇員的身份證或出入境證件，例如政府頒發的身份證明、護照或工作許可證。儘管有上述規定，雇主只能在遵守當地法律要求的情況下才可扣留文件。就算在此情況下，任何時候也不可拒絕勞工取用其文件。不得要求勞工繳交雇主的仲介人或二級仲介人的招募費用或其他與其聘僱相關的費用。如發現勞工須繳交任何該等費用，該等費用須退還予相關勞工。

2) 青年勞工

不應在任何製造工序中使用童工。「童工」指僱傭任何未滿 15 歲、或未達強迫教育年齡、或該國家/ 地區最低就業年齡的人士（三項中取年齡最大者）。未滿 18 歲的勞工（青年勞工）不得從事可能會危及其健康或安全的工作，包括夜班或加班。供應商應當適當地保管學生記錄、嚴格審核教育合作夥伴，以及按照適用的法例與法規保障學生的權利，從而確保對學生勞工的管理得當。供應商應實施適當的機制來驗證工人的年齡。支持使用符合所有法律和法規的合法工作場所學習計劃。供應商應當為所有學生勞工提供適當的支援和訓練。如果沒有當地法律規範，學生勞工、實習生和學徒的薪資水準應最少與從事相同或相似工作的其他入門級員工相等。如果發現僱用童工，必須提供協助與補救措施。

3) 工時

工作時數不應超過當地法律規定的最大限度。此外，每週的工作時數不應超過 60 小時（包括加班），緊急或特殊情況除外。任何加班必須是自願的，每七天應當允許勞工至少休息一天。

4) 工資與福利

支付給勞工的最低工資應當符合所有相關的薪酬法律，包括有關最低工資、加班和法定福利的法律。供應商應認識到所有勞工通過衡量和記錄任何差距來賺取生活工資的重要性。所有勞工應同工同酬、同值同酬。勞工的加班工資應高於常規時薪水準。禁止以扣除工資作為紀律處分的手段。在每個支薪週期，應及時為勞工提供簡明的工資單據，內含充足的資料證實支付給勞工的薪酬準確無誤。應按照當地法律聘僱臨時工、派遣員和外包工人。

5) 預防和緩解不穩定就業

供應商應向所有勞工提供以其母語或勞工可以理解的語言寫成的書面僱傭協議，其中包含僱傭條款和條件的說明，作為招聘過程的一部分。外國移民工人應在離開原籍國之前收到就業協議，並且在抵達接收國後不得對就業協議進行任何替換或更改，除非這些更改是為了滿足當地的法律要求，並提供平等或更佳的條件。供應商不得對勞工使用會導致社會或經濟不安全方式的僱傭協議，例如：濫用連續短期合約、純勞務合約、分包和/ 或家庭工作安排。

6) 不歧視 / 不騷擾 / 人道待遇

供應商應承諾工作場所不存在騷擾和非法歧視。不得對勞工實施嚴厲應避免苛刻或非人道地對待勞員工，包括暴力、性暴力、性騷擾、性侵犯、體罰、心理或生理壓迫、欺凌、公開羞辱或口頭辱罵；也不得威脅進行任何此類行為。有關的紀律政策及程序必須有清晰的定義，並向員工清楚地傳達。承諾提供一個無騷擾以及無非法歧視的工作場所。公司不得因人種、膚色、年齡、性別、性傾向、性別認同或表現、種族或民族、殘疾、懷孕、信仰、政治立場、團體背景、退伍軍人身份、受保護的基因資料或婚姻狀況或家庭責任等在招募及實際工作中歧視或騷擾員工，例如因此而影響工資、晉升、獎勵和受訓機會等。應明確規定並向勞工傳達支持這些要求的紀律政策和程序。應為員工提供適當的場所進行宗教活動、殘疾和家庭責任（例如工作護理人員）。此外，不得讓員工或準員工接受帶有歧視性的醫學檢驗（包括驗孕或處女檢驗）或身體檢查。本準則根據《國際勞工組織（就業和職業）歧視公約》（111號）草擬。

7) 自由結社和集體談判

勞工和管理層之間的開放溝通和直接接觸是解決工作場所和薪酬問題的最有效方法。勞工和/ 或他們的代表應當能夠在不用擔心歧視、報復、威脅或騷擾的情況下，公開地就工作條件和管理方法與管理層溝通以及分享其想法和憂慮。根據這些原則，供應商應尊重所有勞工自行選擇組建和加入工會、集體談判、和平集會的權利，並尊重勞工不參加此類活動的權利。若結社自由和集體談判的權利受到適用法律和法規的限制，則應允許勞工選舉和加入其他合法形式的勞工代表。

8) 人權政策

供應商應秉持核心價值，支持《聯合國世界人權宣言（UDHR）》及相關國際尊重人權理念，同時恪守所在地法規，有尊嚴地對待並尊重所有員工。供應商應建立適當有效的流程，以執行本準則，對於所有員工和工作者（包括臨時工、派遣工、學生工、仲介工及供應鏈下一層級的主要供應商、駐廠包商、承攬商）的「人權相關議題」應維持零缺失水準，除了優化「杜絕性騷擾與權力霸凌、做好工時管理、優化身心障礙者人權、保護個人隱私」之訓練及管理機制，供應商應定期評估與控制相關的人權風險評估及管理，稽核及審查人權政策和管理流程，並適當揭露予利害關係者，以提升與持續改進供應商的人權績效，包括所有員工和臨時工、工作者（包括供應鏈下一層級的主要供應商、駐廠包商、承攬商）及保障弱勢或邊緣化團體（包括原住民、移工、契約人員、性取向族群、少數族裔、退伍軍人、婦女、殘疾人士及小型企業），這些重大關注議題包括但不限於在營運中融入對經濟、社會、文化、公民、政治權利以及發展的尊重，提供安全與健康且零騷擾的工作環境、杜絕不法歧視以確保工作機會均等、禁止強迫勞動與禁用童工、恪守所有適用的薪資及工時法規、協助員工維持身心健康及工作生活平衡、負責任的礦產採購、勞動權利多元

化及不歧視騷擾的人權關注事項與做法，支持並協助員工維持身心健康及工作生活平衡，提供包括但不限於匿名舉報方式在內的多元開放式溝通管道，讓供應商、商業夥伴及其他等利益關係人得以回饋意見或舉報疑似違規行為。同時供應商應因應多變的內外部情勢與利害關係人需求，定期檢視和評估相關風險、做法，並建立申訴、調查與補救流程，適時採取行動減輕任何不利的人權影響。

9) 多元與共融文化

供應商應堅信多元職場的價值，在相互包容的前提下培育未來人才，使產業得以受益於全球人才資源的最大潛能。公平的就業機會是公司競爭力的來源；供應商應尊重差異，無論在聘用或晉升流程中，皆不受其性別、宗教、種族、國籍或政治傾向影響。

10) 無障礙文化

供應商應致力於建立一個無障礙文化的職場，為各種能力的工作人員營造一個包容的就業環境，包括為殘障人員、弱勢或邊緣化團體的勞動權利，支持和授權具有不同能力和功能或工作需求的求職者和員工，營造一個無障礙機能的職場、設計與建立無障礙文化的職能團隊。

B. 健康與安全

供應商應意識到除了盡量減少與工作相關的傷病發生率外，安全、健康的工作環境有助提高產品和服務的素質、生產的穩定性以及勞工的忠誠度和士氣。供應商也應意識到持續地在勞工參與和訓練是持續改善工作場所內職業健康與安全問題的關鍵。

安全與健康標準：

1) 職業健康與安全

供應商應透過分級控制原則，識別評估和減輕工作場所的健康及安全危害（如化學、電力和其他能源、火災、運載工具和跌倒危險或事故），以免危及職工。若無法透過上述方法有效控制危險源，應為勞工提供適宜的、充分保養的個人防護裝備，以及有關這些危險事故和相關風險的教材。應採取促進性別平等的措施，例如不讓孕婦和哺乳期婦女處於可能對其或其胎兒構成危險的工作條件，以及為哺乳期女性提供合理的場所。

2) 應急準備

供應商應確認和評估潛在的緊急情況和事件，並透過實施應急方案和應變程序來將其影響降到最低，包括：應急報告、勞工通告和疏散計劃、勞工培訓和演習。應急演習應最少每年進行一次，或按當地法律要求進行，取較嚴格者。應急方案亦應包括適當的消防偵測和滅火設備、暢通無阻的緊急出口、充足的逃生出口設施、應急人員的聯絡資料和復原計劃。這些方案和程序應著重盡量減低對生命、環境和財產的危害。

3) 職業傷害和職業病

供應商應當制定程序和系統來預防、管理、追蹤和報告職業傷害與職業病，包括以下規定：

鼓勵勞工報告；歸類和記錄職業傷害和職業病案例；提供必要的治療；調查案例並採取糾正措施以杜絕其根源；協助勞工返回工作崗位。供應商應允許勞工遠離立即發生危險之虞的危害，並且在情況緩解之前不要返回，而不必擔心遭到報復。

4) 工業衛生

供應商應透過分級控制原則，識別、評估和控制因接觸化學、生物以及物理因素給勞工帶來的影響。如這些措施無法有效預防危害，應當免費為勞工提供和使用適當、妥善保養的個人防護裝備。供應商應為工人提供安全、健康的工作環境，並通過持續、系統地監測工人的健康和工作環境來維持這一環境。供應商應提供職業健康監測，定期評估工人的健康是否因職業暴露而受到損害。防護職業健康計劃須持續進行，並包括有關與暴露於工作場所危害相關的風險的教育材料。

5) 體力勞動工作

應當識別、評估並控制從事體力勞動給勞工帶來的危害，包括以人力搬運物料或重複提舉重物、長時間站立和高度重複性或高強度的組裝工作。

6) 機器防護

應當評估生產設備或其他類型機器的安全危害。為預防機器對勞工可能造成的傷害，應當提供和正確的維護物理防護裝置、連鎖裝置以及屏障。

7) 公共衛生和食宿

應當為勞工提供乾淨的洗手間設施、清潔的飲用水、以及衛生的煮食用具、食物儲存設施和餐具。供應商或勞工仲介人提供的勞工宿舍應當保持乾淨、安全，並提供適當的緊急出口、洗浴熱水、充足的照明和適當的通風設備、獨立安全的場所以供儲存個人和貴重物品，以及適當且出入方便的私人空間。針對傳染病，供應商應擬定並實施計畫，採取合理的步驟來防範、預防及應變勞工之間可能出現傳染病的情況。

8) 健康與安全溝通

供應商應當為勞工提供以其母語或其能夠理解之語言進行的適當職業健康和 safety 資料和培訓，以識別勞工面對的所有工作場所危害情況，包括但不限於機械、電力、化學、火災和物理危害。在工作場所清楚張貼健康與安全相關資料，或將有關資料放在勞工易見並可取用的位置。健康資訊和訓練應包括相關特定群體的風險內容，例如性別和年齡（如果適用）。應在開始工作前及在職定期訓練所有勞工。應鼓勵勞工提出任何健康和 safety 方面的疑慮，並確保不會受到報復。

9) 自然災害風險減緩

應了解工廠所在地可能遭遇的自然災害，如地震、旱災、水災、颱風等，評估人員傷害、財產損失與營運中斷的可能性與嚴重度，根據評估結果，透過建立硬體防護、發展應變程序、培訓與演習、執行應急方案，以減緩自然災害風險。

C. 環境

供應商承認環境保護責任是生產世界一流產品不可或缺的一部份。供應商應確認其製造營運過程實際和潛在對環境的衝擊，並盡量減少該過程對社區、環境和自然資源造成的不良影響，同時維護社區和公眾的健康和安全。

環境標準：

1) 環境許可和報告

應獲取所有必需的環境許可證（如排放監控）、批准和登記文件，亦要對之進行維護並時常更新，以及遵守許可證的操作和報告要求。

2) 預防污染和節約資源

應在源頭或透過實踐（如增設污染控制設備；改良生產、維修和設施程序；或其他方法）盡量減少或杜絕排出和排放污染物以及產生廢物。應節約或透過實踐（如改良生產、維修和設施程序、替換材料、再利用、節約、回收或其他方法）節約自然資源（包括水、化石燃料、礦物和原始森林產品）的消耗。

3) 有害物質

應當識別、標籤和管理對人類或環境造成危害的化學物質、廢棄物及其他物質，以避免及減少使用為原則，並確保這些物質得以安全的處理、運送、儲存、使用、回收或再使用及棄置。應追蹤並記錄有害事業廢棄物的數據。

4) 固體廢物

供應商應實施系統性的措施來識別、管理、減少和負責任地棄置或回收固體廢物（無害的）。應追蹤並記錄一般事業廢棄物的數據。

5) 廢氣排放

在排放營運過程中產生的揮發性有機化學物質、噴霧劑、腐蝕性物質、懸浮微粒、破壞臭氧層物質以及燃燒副產品前，應當按照要求對其進行分類、例行監視、控制和處理。破壞臭氧層物質應按照《蒙特婁議定書》和適用的條例進行有效管理。供應商也應當對廢氣排放管制系統的性能進行例行監控。

6) 材料控制

供應商應當遵守所有適用法律法規和客戶要求，禁止或限制在產品和製造過程中納入特定之物質（包括回收和棄置標籤）。

7) 水資源管理

供應商應當實施水管理計劃，以記錄、分類和監察水資源、使用和排放；尋求機會節約用水；以及控制污染渠道。所有污水在排放或棄置前，應當按照要求對其進行分類、監視、控制和處理。供應商應當對污水處理和控制系統的性能進行例行監視以確保達到最佳性能和合法性。供應商應評估營運所在地缺水與水災

風險，推動節水與水回收措施，以及面對缺水與水災緊急應變準備與訓練，增加強氣候韌性。

8) 能源消耗和溫室氣體排放

供應商須訂立公司的溫室氣體絕對減排目標，且應追蹤、記錄及報告能源消耗及所有範疇1、範疇2 及顯著相關範疇3 的溫室氣體排放，應追蹤、記錄及公開報告，以達到溫室氣體減排的目標。供應商應當找到方法來改善能源利用效率，並盡量減少能源消耗和溫室氣體排放。

9) 生物多樣性

供應商應遵守生物多樣性保育相關法規，避免營運影響重要棲地，並參與對於自然生態系統保育行動。

D. 道德規範

為履行社會責任並在市場上取得成功，供應商及其代理商必須謹守最高的道德標準，包括：

1) 誠信經營

在所有商業互動關係中都應謹守最高的誠信標準。供應商應採取零容忍政策來禁止任何形式的賄賂、貪腐、舞弊、敲詐勒索和挪用公款。

2) 無不正當收益

不應承諾、提供、批准、給予或收受賄賂或其他形式的不正當收益。此禁令包括承諾、提供、批准、給予或收受任何有價之物（無論是直接還是透過第三方間接地進行），以期獲得或保留業務、將業務轉讓他人或獲取不正當收益。應推行監控、保留紀錄和強制執程序以確保符合反腐敗法的要求。

3) 資訊公開

所有的業務來往應具透明度，並準確地記錄在供應商的賬簿和商業紀錄上。應當按照適用法規和普遍的行業慣例，向供應商及其價值鏈中的人員公開有關參與勞工、健康與安全、環保活動、商業活動、組織架構、財務狀況、供應鏈和業績的資料。不得偽造記錄或虛報供應鏈的狀況或慣例。

4) 知識產權

應當尊重知識產權；須以保護知識產權的方法傳遞技術和生產知識；並應保護客戶和供應商的資料。

5) 公平交易、廣告和競爭

應謹守公平交易、廣告和競爭標準。

6) 身分保護及防止報復

除非受法律禁止，供應商應當制定程序來保護供應商和員工檢舉者（任何揭露公司員工、主管或公務員和政府機構的不正當行為者），並確保其身份的機密性和匿名性。供應商也應制定溝通程序，讓員工可以表達他們的疑慮，而不用害怕遭到報復。

7) 負責任地採購礦物

供應商應當制定政策並進行盡職調查，以合理地確保他們製造的產品中所含有的鈹、錫、鎢、金和鈷的來源與供應鏈，與經濟合作暨發展組織(Organisation for Economic Co-operation and Development, OECD) 關於對出自衝突影響及高風險區域之礦石實施負責任供應鏈的指引，或同等及認可的盡職調查框架一致。供應商應確保其供應商制定流程來驗證冶煉廠或精煉廠合規性，並跟踪其變化。

8) 隱私

供應商應承諾合理地保護任何與其有業務來往者(包括供應商、客戶、消費者和員工) 的個人資料和隱私。供應商應當在收集、儲存、處理、傳播和分享個人資料時遵守隱私和資料安全法律及監管要求。

9) 避免利益衝突

供應商與精材公司之間的商業往來，應避免所任何可能的利益衝突。可能的利益衝突情形包括(但不限於) 精材公司內部員工或其近親 (父母、子女、配偶或兄弟姊妹) 在供應商任職，或對供應商 (非公開發行公司) 有重要投資利益。供應商與精材公司對口人員不必要或過度頻繁的社交往來也可能構成利益衝突的疑慮或外觀。所以供應商與精材公司人員的任何接觸必須謹守一般商業往來的分際，且一旦有利益衝突的情形必須立刻報告精材公司。供應商若有發現任何潛在的利益衝突，必須立即通報精材公司，並採取適當措施以防止因此所可能導致的不當行為。

10) 未經授權轉包之禁止

精材公司員工在未經特別授權下，不得要求供應商將依約應提供的產品或服務轉包給特定第三方，或指定應向特定第三方購料或採購。故供應商若接到類似要求，應立即透過精材舉報管道<https://www.xintec.com.tw/chi/BE/Business-Ethics.html> (違反從業道德行為舉報系統) 通報精材公司。

11) 謹守合約規定

對於精材公司期待供應商親自履約 (包括合約或採購單) 的事項，非經精材公司同意，供應商不得轉包或令第三方代為履行。供應商不得在未經與精材公司簽訂有效之合約或採購單的情形下提供任何產品或服務予精材公司。

12) 遵循進出口相關法規

供應商應瞭解並遵循進出口及運送貨品予精材公司或代精材公司進出口及運送貨品所涉及的相關法令，包括原出口國的出口管制與海關法規、目的地國家的進口和海關法規、支付法令要求的關稅和其他稅賦、以及當地運輸的相關法令。供應商應向其員工和外包商提供運作程序及教育訓練，以確保他們對前述法規的遵循。

13) 精材公司唯一業務接觸窗口

精材公司採購人員為供應商業務人員唯一的業務接觸窗口。非經精材公司採購人員同意、安排或參與，供應商業務人員不能與精材公司的非採購人員進行業務接觸，也不能與其討論任何商業條款相關內容，包括但不限於價格、付款條件、交期、獎勵、賠償、免費商品、測試或服務、技術規格或工程改善。

E. 管理系統

供應商應採用或制定適合其業務規模、性質和背景的管理系統，至少包括（a）尊重人權和環境的承諾；（b）盡職調查程序；（c）當供應商造成或促成不利的人權和環境影響時，內部和外部利益相關者能夠獲得補救，其範圍與本準則的內容相關。管理系統也應當推動持續改進。

該管理系統應包含以下要素：

1) 公司承諾

供應商應制定人權、健康與安全、環境責任政策聲明應確定供應商對盡職調查以及持續改進的承諾，並由行政管理層簽署，政策聲明應公開並通過無障礙管道以員工理解的語言傳達給員工。

2) 管理職責與責任

供應商應明確指定高級主管和公司代表來負責保證管理系統和相關計劃的實施。高級管理層應定期檢查管理系統的運作情況。

3) 法律和客戶要求

供應商應採用或制定程序識別、監視並理解適用的法律法規和客戶要求（包括本準則的要求）。

4) 風險評估和風險管理

供應商應採用或制定程序識別與供應商經營相關的守法、環境、健康與安全(註1)、勞工活動以及道德風險，包括與供應商的運營相關的嚴重人權和環境影響的風險。供應商應評定每項風險的級別，實施適當的程序和實質管制來控制已識別的風險和確保符合法律法規。

註1：生產區域、倉庫和儲存設施、廠房/工作場所支援設備、實驗室和測試區域、衛生設施（浴室）、廚房/食堂、員工住所/宿舍都應納入環境健康與安全風險評估的範圍內。

5) 改進目標

供應商應制定書面績效目標、指標和實施計劃來提高供應商的社會、環境、健康及安全的績效表現，包括對供應商為達成這些目標所取得的成效進行定期審核。

6) 訓練

供應商應為管理階層及員工制定訓練計劃，從而實施供應商的政策、程序以及改進目標，同時滿足適用之法律與法規的要求。

7) 溝通

制定程序將供應商的政策、實踐、預期和績效清晰準確地傳達給員工、供應商和客戶。

8) 員工意見、參與和申訴

供應商應制定與勞工、勞工代表以及相關或必要的其他利益相關者進行持續雙向溝通的流程。該流程旨在

獲取有關本準則所涵蓋的運營實踐和條件的反饋，並促進持續改進。供應商應制定或參與與《聯合國工商企業與人權指導原則》一致的運營層面申訴機制應為勞工提供一個安全的環境來提出申訴和反饋，而不必擔心遭到打擊報復。供應商還應提供有關替代性爭議解決機制的資訊。

9) 審核與評估

供應商應定期進行自我評估，從而確保符合法律與法規的要求、本準則內容以及客戶合約中與社會與環境責任相關要求。

10) 糾正措施

供應商應制定程序以確保能及時糾正在內外部的評估、檢查、調查和審核中所發現的不足之處。

11) 文檔和記錄

供應商應制定並保留文檔和記錄，從而確保符合法律規定與公司的要求，同時應保障隱私的機密性。

12) 供應商的責任

供應商應制定程序將本準則的要求傳達給其供應商，並監管其供應商對本準則的遵行情況。