

台灣智慧電能股份有限公司
Taiwan Smart Electricity & Energy Co., Ltd.

道德行為準則

Code of Ethical Conduct

中華民國 115 年 4 月 8 日訂定
Implementation Date: 2026/04/08

第一條（訂定目的及依據）

為導引本公司董事、監察人、經理人、受僱人、受任人與實質控制能力者之行為符合道德標準，並使本公司之利害關係人更加瞭解公司道德標準，爰訂定本準則，以資遵循。

Article 1 (Purpose and basis for adoption)

To guide the conduct of TSEE’s directors, supervisors, managers, employees, mandatories and persons having substantial control over the Company (“substantial controllers”) in complying with ethical standards, and to ensure that stakeholders understand these standards, the Code of Ethical Conduct (“the Code”) is hereby promulgated as a reference for compliance.

第二條（適用對象）

本準則適用於本公司董事、監察人、經理人、受僱人、受任人與實質控制能力者。前述適用對象以下簡稱為「本準則適用對象」。

本準則適用範圍及於本公司之子公司、直接或間接捐助基金累計超過百分之五十之財團法人及其他具有實質控制能力之機構或法人等集團企業與組織。

Article 2 (Applicable scope)

The Code is applicable to TSEE’s directors, supervisors, managers, employees, mandatories and substantial controllers. The foregoing individuals are hereinafter collectively referred to as the ‘Subjects of the Code.’

The Code is applicable to its business groups and organizations, which comprise its subsidiaries, any foundation to which TSEE's direct or indirect contribution of funds exceeds 50 percent of the total funds received, and other institutions or juridical persons which are substantially controlled by TSEE.

第三條（誠實信用原則）

本準則適用對象執行職務應遵守法令及本準則之規定，並應秉持積極進取、認真負責之態度，摒棄本位主義、注重團隊精神，並恪遵誠實信用原則，追求高度之道德行為標準。

Article 3 (Honesty and Integrity)

The Subjects of the Code shall comply with applicable laws and regulations and the provisions of the Code in the performance of their duties. They shall uphold a proactive and responsible attitude, avoid departmentalism, emphasize teamwork, adhere to the principles of honesty and trust, and pursue the highest standards of ethical conduct.

第四條（防止利益衝突）

本準則適用對象應以客觀及有效率之方式處理公務，且不得以其在公司擔任之職務而使其自身、配偶、父母、子女或二親等以內之親屬獲致不當利益。前項人員所屬之關係企業與本公司為資金貸與或為其提供保證、重大資產交易、商業往來之情事時，相關之本準則適用對象應主動向公司說明其與公司有無潛在利益衝突，並依本公司之行為規範辦理，以防止利益衝突。

Article 4 (Prevention of Conflicts of Interest)

The Subjects of the Code shall handle official matters in an objective and efficient manner and shall not use their positions in the Company to obtain improper benefits for themselves, their spouses, parents, children, or blood relatives within the second degree of kinship or closer relative.

When the affiliated enterprises of such persons engage in lending of funds with the Company or when the Company provides guarantees, conducts material asset transactions, or enters into business dealings with them, the Subjects of the Code shall proactively disclose to the Company any potential conflicts of interest and shall act in accordance with the Company's codes of conduct to prevent conflicts of interest.

第五條（避免圖私利之機會）

當公司有獲利機會時，本準則適用對象有責任增加公司所能獲取之正當合法利益。

本準則適用對象不得為下列事項：

1. 透過使用公司財產、資訊或藉由職務之便而有圖私利之機會或獲取私利。
2. 與公司競爭。

Article 5 (Avoidance of Opportunities for Personal Gain)

When business opportunities arise for the Company, the Subjects of the Code have the responsibility to maximize the legitimate benefits that the Company may obtain.

The Subjects of the Code shall not engage in any of the following:

1. Seeking personal gain by using the Company's assets or information, or by taking advantage of one's position.
2. Competing with the Company.

第六條（保密責任）

1. 本準則適用對象對於公司本身或其商業往來廠商之資訊，除經授權或法律規定公開外，應負保密義務。應保密之資訊包括所有可能被競爭對手利用或洩漏之後，對本公司或客戶有損害之未公開資訊。
2. 本準則適用對象亦應遵守與本公司所簽訂「保密暨遵守行業競爭倫理規範協議書」及其他相關保密契約之規定。

Article 6 (Confidentiality)

1. The Subjects of the Code shall keep confidential any information relating to the Company or its business partners, unless disclosure is authorized or required by law. Such confidential information includes all non-public information that could be used by competitors or that, if disclosed, could cause harm to the Company or its customers.
2. The Subjects of the Code shall also comply with the provisions of the 'Confidentiality and Compliance with Industry Competition Ethics Agreement' executed with the Company, as well as any other applicable confidentiality agreements.

第七條（公平交易）

1. 本準則適用對象應以誠信合理原則公平對待公司商業往來廠商、競爭對手及員工，不得透過操縱、隱匿、濫用其基於職務所獲悉之資訊、對重要事項做不實陳述或其他不公平之交易方式而獲取不當利益。
2. 本準則適用對象在從事日常工作及執行業務時，應遵守公司要求之道德標準及公平交易原則。於接受與本公司有關之廠商餽贈或招待時應注意下列事項：
 - (1) 不得利用職務關係對廠商要求或期約收受賄賂、回扣、餽贈或其他不正當利益。
 - (2) 接受廠商之餽贈或招待，如發現顯有違社會禮儀或習俗者，應當場予以婉拒，並嚴禁收受現金或有價證券之餽贈。

- (3) 如因不可抗力或事後始發現所收受之廠商餽贈或招待，有違社會禮儀或習俗者，應於事發後向其直屬主管報告，並同時知會最高主管，以利後續處理。

Article 7 (Fair Trade)

1. The Subjects of the Code shall treat the Company's trading counterparties, competitors, and employees fairly in accordance with the principles of integrity and reasonableness. They shall not obtain improper benefits through manipulation, concealment, misuse of information acquired through their positions, misrepresentation of material facts, or any other unfair trading practices.
2. In performing their daily work and carrying out business activities, the Subjects of the Code shall adhere to the Company's required ethical standards and principles of fair trading. When receiving gifts or hospitality from vendors related to the Company, they shall observe the following:
 - (1) They shall not, by virtue of their positions, solicit or accept bribes, kickbacks, gifts, or any other improper benefits from vendors.
 - (2) If a gift or hospitality offered by a vendor is evidently inconsistent with social etiquette or customary practice, it shall be courteously declined on the spot, and the acceptance of cash or negotiable securities is strictly prohibited.
 - (3) If, due to force majeure or upon subsequent realization, a received gift or hospitality from a vendor is found to violate social etiquette or customary practice, the matter shall be reported to the immediate supervisor and concurrently notified to the highest-level manager for further handling.

第八條（保護並適當使用公司資產）

本準則適用對象均有責任保護公司資產，並應確保其能有效合法地使用於公務上，以避免被偷竊、疏忽或浪費。

Article 8 (Safeguarding and Proper Use of Company Assets)

The Subjects of the Code have the responsibility to protect the Company's assets and shall ensure that such assets are used effectively and lawfully for official purposes so as to prevent theft, negligence, or waste.

第九條（遵循法令規章）

本準則適用對象應遵守公司相關政策，並應遵守公司法、證券交易法及其他法令規章。

Article 9 (Compliance with laws and regulations)

The Subjects of the Code shall comply with the company's relevant policies and with the Company Act, Securities and Exchange Act, and other laws or regulations.

第十條（鼓勵呈報任何非法或違反道德行為準則之行為）

本準則適用對象於懷疑或發現有違反法令規章或道德行為準則之情事時，應主動向監察人、經理人、檢舉專責人員或其他適當主管呈報，並提供足夠資訊使公司得以適當處理後續事宜。

所有報告事項，均將完全保密，並由獨立管道查證，以保護提報之人。

Article 10 (Encouraging Reporting on Illegal or Unethical Activities)

When the Subjects of the Code suspect or discover any violations of laws, regulations, or the Code, they shall proactively report such matters to the supervisors, managers, designated whistleblowing personnel, or other appropriate authorities, and shall provide sufficient information for the company to properly address subsequent actions.

All reports shall be kept strictly confidential and shall be verified through independent channels to protect the whistleblower.

第十一條（懲處措施）

本準則適用對象有涉嫌違反道德行為準則之情事時，本公司應依相關規定處理。

本公司並設有申訴制度，以提供違反道德行為準則者，得依相關規定救濟之途徑。

Article 11 (Disciplinary Measures)

When any of the Subjects of the Code are suspected of violating the Code, the Company shall handle the matter in accordance with relevant regulations.

The Company has also established an appeal system to provide individuals who have violated the Code with avenues for remedy in accordance with applicable rules.

第十二條（豁免適用之程序）

本準則適用對象如欲豁免上述條文之適用時，必須經由董事會決議通過。

Article 12 (Procedures for exemption)

If the Subjects of the Code require an exemption from compliance with any provision of this Code, a proposal for the exemption shall be passed by a resolution of the Board.

第十三條（揭露方式）

本公司宜於公司所屬之平台揭露本準則，修正時亦同。

Article 13 (Disclosure)

TSEE should disclose the Code on its own platforms. The same procedure shall be followed when the Code has been amended.

第十四條（施行）

本準則經本公司董事會通過後施行，修正時亦同。

Article 14 (Implementation)

The Code shall be implemented after the board of directors grants the approval. The same procedure shall be followed when the Code has been amended.