

聯合再生能源股份有限公司

誠信經營守則

- 第 1 條 本公司為建立誠信經營之企業文化及健全發展，並建立良好商業運作之參考架構，特訂定本守則。
- 本守則適用於本公司及子公司、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（以下簡稱集團企業與組織）。
- 第 2 條 本公司之董事、經理人、受僱人、受任人及具有實質控制能力之人，於從事商業行為之過程中，不得直接或間接提供、承諾、要求或收受任何不正當利益，或做出其他違反誠信、不法或違背受託義務等不誠信行為，以求獲得或維持利益（以下簡稱不誠信行為）。
- 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、實質控制者或其他利害關係人。
- 第 3 條 本守則所稱利益，其利益係指任何有價值之事物，包括任何形式或名義之金錢、餽贈、佣金、職位、服務、優待、回扣等。但屬正常社交禮俗，且係偶發而無影響特定權利義務之虞時，不在此限。
- 第 4 條 本公司應遵守公司法、證券交易法、商業會計法、政治獻金法、貪污治罪條例、政府採購法、公職人員利益衝突迴避法、上市上櫃相關規章或其他商業行為有關法令，以作為落實誠信經營之基本前提。
- 第 5 條 本公司應本於廉潔、透明及負責之經營理念，制定以誠信為基礎之政策並建立良好之公司治理與風險控管機制，以創造永續發展之經營環境。
- 第 6 條 本公司制訂之誠信經營政策，應清楚且詳盡地訂定具體誠信經營之作法及防範不誠信行為方案（以下簡稱防範方案），包含作業程序、行為指南及教育訓練等。
- 本公司訂定防範方案，應符合公司及其集團企業與組織營運所在地之相關法令。
- 第 7 條 本公司訂定防範方案時，應分析營業範圍內具較高不誠信行為風險之營業活動，並加強相關防範措施。
- 本公司訂定防範方案至少應涵蓋下列行為之防範措施：
- 一、行賄及收賄。
 - 二、提供非法政治獻金。
 - 三、不當慈善捐贈或贊助。
 - 四、提供或接受不合理禮物、款待或其他不正當利益。
 - 五、侵害營業秘密、商標權、專利權、著作權及其他智慧財產權。
 - 六、從事不公平競爭之行為。
 - 七、產品及服務於研發、採購、製造、提供或銷售時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。

- 第 8 條 本公司及其集團企業與組織應於其規章及對外文件中明示誠信經營之政策，以及董事會與管理階層積極落實誠信經營政策之承諾，並於內部管理及商業活動中確實執行。
- 第 9 條 本公司應本於誠信經營原則，以公平與透明之方式進行商業活動。
本公司於商業往來之前，應考量其代理商、供應商、客戶或其他商業往來交易對象之合法性及是否涉有不誠信行為，避免與涉有不誠信行為者進行交易。
本公司與其代理商、供應商、客戶或其他商業往來交易對象簽訂之契約，其內容得包含遵守誠信經營政策及交易相對人如涉有不誠信行為時，得隨時終止或解除契約之條款。
- 第 10 條 本公司及本公司董事、經理人、受僱人、受任人及具有實質控制能力之人，於執行業務時，不得直接或間接向客戶、代理商、承包商、供應商、公職人員或其他利害關係人提供、承諾、要求或收受任何形式之不正當利益。
- 第 11 條 本公司及本公司董事、經理人、受僱人、受任人及具有實質控制能力之人，對政黨或參與政治活動之組織或個人直接或間接提供捐獻，應符合政治獻金法及公司內部相關作業程序，不得藉以謀取商業利益或交易優勢。
- 第 12 條 本公司及本公司董事、經理人、受僱人、受任人及具有實質控制能力之人，對於慈善捐贈或贊助，應符合相關法令及內部作業程序，不得為變相行賄。
- 第 13 條 本公司及本公司董事、經理人、受僱人、受任人及具有實質控制能力之人，不得直接或間接提供或接受任何不合理禮物、款待或其他不正當利益，藉以建立商業關係或影響商業交易行為。
- 第 14 條 本公司及本公司董事、經理人、受僱人、受任人及具有實質控制能力之人，應遵守智慧財產相關法規、公司內部作業程序及契約規定；未經智慧財產權所有人同意，不得使用、洩漏、處分、毀損或有其他侵害智慧財產權之行為。
- 第 15 條 本公司應依相關競爭法規從事營業活動，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。
- 第 16 條 本公司及本公司董事、經理人、受僱人、受任人及具有實質控制能力之人，於產品與服務之研發、採購、製造、提供或銷售過程，應遵循相關法規與國際準則。
- 第 17 條 本公司之董事、經理人、受僱人、受任人及具有實質控制能力之人應盡善良管理人之注意義務，督促公司防止不誠信行為，並隨時檢討其實施成效及持續改進，確保誠信經營政策之落實。
本公司為健全誠信經營之管理，應設置隸屬於董事會之專責單位，負責誠信經營政策與防範方案之制定及監督執行，主要掌理下列事項，並定期向董事會報告：
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。
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。
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，安置相互監督制衡機制。

四、誠信政策宣導訓練之推動及協調。

五、規劃檢舉制度，確保執行之有效性。

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。

第 18 條 本公司之董事、經理人、受僱人、受任人及具有實質控制能力之人於執行業務時，應遵守法令規定及防範方案。

第 19 條 本公司應制定防止利益衝突之政策，據以鑑別、監督並管理利益衝突所可能導致不誠信行為之風險，並提供適當管道供董事、經理人及其他出席或列席董事會之利害關係人主動說明其與公司有無潛在之利益衝突。

本公司董事、經理人及其他出席或列席董事會之利害關係人對董事會所列議案，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，不得互相互相支援。

本公司董事、經理人、受僱人、受任人及具有實質控制能力之人不得藉其在公司擔任之職位或影響力，使其自身、配偶、父母、子女或任何他人獲得不正當利益。

第 20 條 本公司應就具較高不誠信行為風險之營業活動，建立有效之會計制度及內部控制制度，不得有外帳或保留秘密帳戶，並應隨時檢討，俾確保該制度之設計及執行持續有效。

本公司內部稽核單位應定期查核前項制度遵循情形，並作成稽核報告提報董事會，且得委任會計師執行查核，必要時，得委請專業人士協助。

第 21 條 本公司應依第六條規定訂定作業程序及行為指南，具體規範董事、經理人、受僱人、受任人及具有實質控制能力之人執行業務應注意事項，其內容至少應涵蓋下列事項：

一、提供或接受不正當利益之認定標準。

二、提供合法政治獻金之處理程序。

三、提供正當慈善捐贈或贊助之處理程序及金額標準。

四、避免與職務相關利益衝突之規定，及其申報與處理程序。

五、對業務上獲得之機密及商業敏感資料之保密規定。

六、對涉有不誠信行為之供應商、客戶及業務往來交易對象之規範及處理程序。

七、發現違反企業誠信經營守則之處理程序。

八、對違反者採取之紀律處分。

第 22 條 本公司之董事長、總經理或高階管理階層應定期向董事、受僱人及受任人傳達誠信之重要性。

本公司應定期對董事、經理人、受僱人、受任人及具有實質控制能力之人舉辦教育訓練與宣導，並邀請與公司從事商業行為之相對人參與，使其充分瞭解公司誠信經營之決心、政策、防範方案及違反不誠信行為之後果。

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

第 23 條 本公司應提供正當檢舉管道，並對於檢舉人身分及檢舉內容確實保密。

本公司應明訂及公布違反誠信經營規定之懲戒與申訴制度，並即時於公司內部網站揭露違反

人員之職稱、姓名、違反日期、違反內容及處理情形等資訊。

- 第 24 條 本公司應建立推動誠信經營之量化數據，持續分析評估誠信政策推動成效，於公司網站、年報及公開說明書揭露其誠信經營採行措施、履行情形及前揭量化數據與推動成效，並於公開資訊觀測站揭露誠信經營守則之內容。
- 第 25 條 本公司應隨時注意國內外誠信經營相關規範之發展，並鼓勵董事、經理人及受僱人提出建議，據以檢討改進公司訂定之誠信經營政策及推動之措施，以提昇公司誠信經營之落實成效。
- 第 26 條 本公司之誠信經營守則經董事會通過後實施，並送審計委員會及提報股東會，修正時亦同。
本守則訂定於民國 104 年 3 月 17 日

United Renewable Energy Co., Ltd.

Ethical Corporate Management Best Practice Principles

- Article 1 These Principles are adopted to assist the Company to foster a corporate culture of ethical management and sound development, and offer a reference framework for establishing good commercial practices. These Principles are applicable to the Company and its subsidiaries, any foundation to which the Company'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 the company ("business group").
- Article 2 When engaging in commercial activities, directors, managers, employees, and mandataries of the Company or persons having substantial control over the Company shall not directly or indirectly offer, promise to offer, request or accept any improper benefits, nor commit unethical acts including breach of ethics, illegal acts, or breach of fiduciary duty ("unethical conduct") for purposes of acquiring or maintaining benefits.
- Parties referred to in the preceding paragraph include civil servants, political candidates, political parties or members of political parties, state-run or private-owned businesses or institutions, and their directors, supervisors, managers, employees or substantial controllers or other stakeholders.
- Article 3 "Benefits" in these Principles means any valuable things, including money, endowments, commissions, positions, services, preferential treatment or rebates of any type or in any name. Benefits received or given occasionally in accordance with accepted social customs and that do not adversely affect specific rights and obligations shall be excluded.
- Article 4 The Company shall comply with the Company Act, Securities and Exchange Act, Business Entity Accounting Act, Political Donations Act, Anti-Corruption Statute, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest, TWSE/TPEX listing rules, or other laws or regulations regarding commercial activities, as the underlying basic premise to facilitate ethical corporate management.
- Article 5 The Company shall abide by the operational philosophies of honesty, transparency and responsibility, base policies on the principle of good faith and obtain approval from the board of directors, and establish good corporate governance and risk control and management mechanism so as to create an operational environment for sustainable development.
- Article 6 The Company shall in its own ethical management policy clearly and thoroughly prescribe the specific ethical management practices and the programs to forestall unethical conduct ("prevention programs"), including operational procedures, guidelines, and training.
- In the course of developing the prevention programs, the Company shall abide by laws and regulations at locations where the Company and its business group operate.
- Article 7 The Company shall establish a risk assessment mechanism against unethical conduct, analyze and assess on a regular basis business activities within its business scope which are at a higher risk of being involved in unethical conduct, and strengthen its prevention programs accordingly.
- The Company shall at least include preventive measures against the following in establishing its prevention programs:
1. Offering and acceptance of bribes.
 2. Illegal political donations.
 3. Improper charitable donations or sponsorship.
 4. Offering or acceptance of unreasonable presents or hospitality, or other improper benefits.
 5. Misappropriation of trade secrets and infringement of trademark rights, patent rights, copyrights, and other intellectual property rights.
 6. Engaging in unfair competitive practices.
 7. Damage directly or indirectly caused to the rights or interests, health, or safety of consumers or other stakeholders in the course of research and development, procurement, manufacture, provision, or sale of products and services.

- Article 8 The Company and its respective business group shall clearly specify in its rules and external documents and on the company website the ethical corporate management policies and the commitment by the board of directors and senior management on rigorous and thorough implementation of such policies, and shall carry out the policies in internal management and in commercial activities.
- Article 9 The Company shall engage in commercial activities in a fair and transparent manner based on the principle of ethical management.
- Prior to any commercial transactions, the Company shall take into consideration the legality of its agents, suppliers, clients, or other trading counterparties and whether any of them are involved in unethical conduct, and shall avoid any dealings with persons so involved.
- When entering into contracts with its agents, suppliers, clients, or other trading counterparties, the Company shall include in such contracts terms requiring compliance with ethical corporate management policy and that in the event the trading counterparties are involved in unethical conduct, the Company may at any time terminate or rescind the contracts.
- Article 10 When conducting business, the Company and its directors, managers, employees, mandataries, and substantial controllers, may not directly or indirectly offer, promise to offer, request, or accept any improper benefits in whatever form to or from clients, agents, contractors, suppliers, public servants, or other stakeholders.
- Article 11 When directly or indirectly offering a donation to political parties or organizations or individuals participating in political activities, the Company and its directors, managers, employees, mandataries, and substantial controllers, shall comply with the Political Donations Act and its own relevant internal operational procedures, and shall not make such donations in exchange for commercial gains or business advantages.
- Article 12 When making or offering donations and sponsorship, the Company and its directors, managers, employees, mandataries, and substantial controllers shall comply with relevant laws and regulations and internal operational procedures, and shall not surreptitiously engage in bribery.
- Article 13 The Company and its directors, managers, employees, mandataries, and substantial controllers shall not directly or indirectly offer or accept any unreasonable presents, hospitality or other improper benefits to establish business relationship or influence commercial transactions.
- Article 14 The Company and its directors, managers, employees, mandataries, and substantial controllers shall observe applicable laws and regulations, the company's internal operational procedures, and contractual provisions concerning intellectual property, and may not use, disclose, dispose, or damage intellectual property or otherwise infringe intellectual property rights without the prior consent of the intellectual property rights holder.
- Article 15 The Company shall engage in business activities in accordance with applicable competition laws and regulations, and may not fix prices, make rigged bids, establish output restrictions or quotas, or share or divide markets by allocating customers, suppliers, territories, or lines of commerce.
- Article 16 In the course of research and development, procurement, manufacture, provision, or sale of products and services, the Company and its directors, managers, employees, mandataries, and substantial controllers shall observe applicable laws and regulations and international standards.

- Article 17 The directors, managers, employees, mandataries, and substantial controllers of a Company shall exercise the due care of good administrators to urge the company to prevent unethical conduct, always review the results of the preventive measures and continually make adjustments so as to ensure thorough implementation of its ethical corporate management policies.
- To achieve sound ethical corporate management, the Company shall establish a dedicated unit that is under the board of directors and avail itself of adequate resources and staff itself with competent personnel, responsible for establishing and supervising the implementation of the ethical corporate management policies and prevention programs. The dedicated unit shall be in charge of the following matters, and shall report to the board of directors on a regular basis:
1. Assisting in incorporating ethics and moral values into the Company's business strategy and adopting appropriate prevention measures against corruption and malfeasance to ensure ethical management in compliance with the requirements of laws and regulations.
 2. Analyzing and assessing on a regular basis the risk of involvement in unethical conduct within the business scope, adopting accordingly programs to prevent unethical conduct, and setting out in each program the standard operating procedures and conduct guidelines with respect to the company's operations and business.
 3. Planning the internal organization, structure, and allocation of responsibilities and setting up check-and-balance mechanisms for mutual supervision of the business activities within the business scope which are possibly at a higher risk for unethical conduct.
 4. Promoting and coordinating awareness and educational activities with respect to ethics policy.
 5. Developing a whistle-blowing system and ensuring its operating effectiveness.
 6. Assisting the board of directors and management in auditing and assessing whether the prevention measures taken for the purpose of implementing ethical management are effectively operating, and preparing reports on the regular assessment of compliance with ethical management in operating procedures.
- Article 18 The Company and its directors, managers, employees, mandataries, and substantial controllers shall comply with laws and regulations and the prevention programs when conducting business.
- Article 19 The Company shall adopt policies for preventing conflicts of interest to identify, monitor, and manage risks possibly resulting from unethical conduct, and shall also offer appropriate means for directors, managers, and other stakeholders attending or present at board meetings to voluntarily explain whether its interests would potentially conflict with those of the company.
- When a proposal at a given board of directors meeting concerns the personal interest of, or the interest of the juristic person represented by, any of the directors, managers, and other stakeholders attending or present at board meetings of a Company, the concerned person shall state the important aspects of the relationship of interest at the given board meeting. If his or her participation is likely to prejudice the interest of the company, the concerned person may not participate in discussion of or voting on the proposal and shall recuse himself or herself from the discussion or the voting, and may not exercise voting rights as proxy for another director. The directors shall practice self-discipline and must not support one another in improper dealings.
- The Company' directors, managers, employees, mandataries, and substantial controllers shall not take advantage of its positions or influence in the companies to obtain improper benefits for themselves, its spouses, parents, children or any other person.
- Article 20 The Company shall establish effective accounting systems and internal control systems for business activities possibly at a higher risk of being involved in an unethical conduct, not have under-the-table accounts or keep secret accounts, and conduct reviews regularly so as to ensure that the design and enforcement of the systems are showing results.
- The internal audit unit of a Company shall, based on the results of assessment of the risk of involvement in unethical conduct, devise relevant audit plans? including auditees, audit scope, audit items, audit frequency, etc., and examine accordingly the compliance with the prevention programs. The internal audit unit may engage a certified public accountant to carry out the audit, and may engage professionals to assist if necessary.

- Article 21 The Company shall establish operational procedures and guidelines in accordance with Article 6 hereof to guide directors, managers, employees, and substantial controllers on how to conduct business. The procedures and guidelines should at least contain the following matters:
1. Standards for determining whether improper benefits have been offered or accepted.
 2. Procedures for offering legitimate political donations.
 3. Procedures and the standard rates for offering charitable donations or sponsorship.
 4. Rules for avoiding work-related conflicts of interests and how they should be reported and handled.
 5. Rules for keeping confidential trade secrets and sensitive business information obtained in the ordinary course of business.
 6. Regulations and procedures for dealing with suppliers, clients and business transaction counterparties suspected of unethical conduct.
 7. Handling procedures for violations of these Principles.
 8. Disciplinary measures on offenders.
- Article 22 The chairperson, general manager, or senior management of a Company shall communicate the importance of corporate ethics to its directors, employees, and mandataries on a regular basis. the Company shall periodically organize training and awareness programs for directors, supervisors, managers, employees, mandataries, and substantial controllers and invite the companies' commercial transaction counterparties so they understand the Company's resolve to implement ethical corporate management, the related policies, prevention programs and the consequences of committing unethical conduct.
- 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.
- Article 23 The Company shall provide proper whistleblowing channels and shall ensure strict confidentiality of the whistleblower's identity and the content of the report.
- The Company shall adopt and publish a well-defined disciplinary and appeal system for handling violations of the ethical corporate management rules, and shall make immediate disclosure on the company's internal website of the title and name of the violator, the date and details of the violation, and the actions taken in response.
- Article 24 The Company shall collect quantitative data about the promotion of ethical management and continuously analyze and assess the effectiveness of the promotion of ethical management policy. They shall also disclose the measures taken for implementing ethical corporate management, the status of implementation, the foregoing quantitative data, and the effectiveness of promotion on its company websites, annual reports, and prospectuses, and shall disclose its ethical corporate management best practice principles on the Market Observation Post System.
- Article 25 The Company shall at all times monitor the development of relevant local and international regulations concerning ethical corporate management and encourage its directors, managers, and employees to make suggestions, based on which the adopted ethical corporate management policies and measures taken will be reviewed and improved with a view to achieving better implementation of ethical management.
- Article 26 The ethical corporate management best practice principles of the Company shall be implemented after the board of directors grants the approval, and shall be reported at a shareholders' meeting. The same procedure shall be followed when the principles have been amended.
- These Procedures were adopted on March 17, 2015.