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Document Name	Rules Governing Code of Ethics	Version	A

Rules Governing Code of Ethics

1. Objective:

In order to guide the personnel of this company and its subsidiaries to conform to the code of ethics, and facilitate the stakeholders to understand the code of ethics to be required in observation upon executing functions of the company personnel, therefore, these rules are established for observation.

2. Scope:

The director, supervisor and manager referred to in these rules indicate the director, supervisor and manager of this company and its subsidiaries.

3. Powers and Responsibilities:

These rules shall be established and revised by the financial & accounting units in accordance with the “Code of Ethical Conduct for TWSE/GTSM Listed Companies”.

4. Definition:

None.

5. Job Content:

- 5.1 A director, supervisor and manager upon executing functions shall bear positive and aggressive, sincere and responsible attitude, abandon parochialism, care for teamwork spirit, and strictly observe the code of ethical conduct.

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- 5.2 A director, supervisor and manager shall handle business in an objective and efficient manner, and shall not facilitate himself/herself, spouse, parent, child or a relative within third degree of kinship to gain improper interest out of his/her function performed in the company. In case an affiliated enterprise where the aforementioned personnel belong to engages in capital lending or guaranty providing, major asset trade, purchase (sales) transactions with this company and its subsidiaries, a related director, supervisor or manager shall take initiative to describe to the company if there is any potential conflict of interest between him/her and the company.
- 5.3 A director, supervisor and manager shall not engage in the following matters:
- 5.3.1 Intend for or solicit personal interest through the use of company property, information or the convenience of functions;
- 5.3.2 Engage in competition with the company. When there is a profitability chance of the company, a director, supervisor or manager has the responsibility of increasing the justified and legal interest able to be acquired by this company or its subsidiaries.
- 5.4 A director, supervisor or manager concerning the information of the company itself or its purchase (sales) clients, except for through authorization or allowing to be opened as specified in laws, shall bear confidentiality responsibility. The information required to be kept confidential shall include the non-opened information with potential damage to this company, its subsidiaries or clients if it is used by competitors or disclosed.
- 5.5 A director, supervisor or manager shall fairly treat the purchase (sales) clients of the company, competitors and employees and shall not through manipulation, hiding, misuse of the information acquired due to his/her function, nor provide unfaithful statement about important matters or acquire undue interest through other unfair trade manners.
- 5.6 A director, supervisor or manager shall bear the responsibility of protecting the corporate assets, and ensure them to be able to be effectively and legally
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applied to corporate business.

- 5.7 A director, supervisor or manager shall observe such related laws as Securities and Exchange Act and other laws and regulations, and shall strengthen the publicity of the concept of ethical conduct.
- 5.8 This company and subsidiaries shall encourage the employees to, upon suspecting or finding any event in offense of laws, regulations or code of ethics, take initiative to report to the Board of Directors, a supervisor, manager, an internal audit supervisor or other proper personnel, and provide sufficient information to facilitate the company to be able to duly dispose the follow-up matters.
- 5.9 In case a director, supervisor, or manager engages any action in offense of the code of ethics, the company shall take action in accordance with related rules, and shall disclose such information as the job title, name, offense date, offense reason, offended code and disposition situation, etc. of the violating personnel in the Market Observation Post System at real time. In case anyone is punished due to offense of the regulations of these rules, a person in offense may submit an appeal in accordance with the related regulations.
- 5.10 In case there is a necessity for a director, supervisor or manager to be waived in observing the regulations of this code, it is required to be approved through the resolutions in a board of directors meeting, and disclose such information as the job title, name of the personnel approving waive and the date of approving the waive of a board of directors meeting, period, reason, applicable code, etc. in the Market Observation Post System at real time, to facilitate shareholders to evaluate if the resolutions made in a board of directors meeting are adequate, to avoid any willful or suspicious waive situation from occurrence, and ensure a due control mechanism is provided for any observation waive situation, to protect the company.
- 5.11 This company shall disclose this code of ethics in its annual report, prospectus, and the Market Observation Post System; the same shall apply in case of a revision.
- 5.12 The Rules Governing Code of Ethics shall be enforced through the approval of the Board of Directors of this company, and be submitted to the annual
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meeting of shareholders; the same shall apply in case of a revision.

6 Reference Document:

Code of Ethical Conduct for TWSE/GTSM Listed Companies reference examples.

7 Related Forms:

None.

8 Attachments:

None.