

企業永續發展守則

Corporate Sustainability Development Code

2022/5/6

第一條：總則 General Principles

一、為於從事企業經營之同時，積極實踐企業永續發展責任，以符合國際發展趨勢，並透過企業公民擔當，提升國家經濟貢獻，改善員工、社區、社會之生活品質，促進以企業責任為本之競爭優勢，爰參照「上市上櫃公司永續發展實務守則」，考量國內外永續發展之發展趨勢與企業核心業務之關聯性、本公司本身及集團企業整體營運活動對利害關係人之影響等，訂定本守則，據以訂定永續發展政策、制度或相關管理方針及具體推動計畫，本守則經董事會通過後實施。

股東提出涉及永續發展之相關議案時，本公司董事會宜審酌列為股東會議案。

二、適用範圍包括本公司及集團企業之整體營運活動。

三、本公司推動永續發展，應注意利害關係人之權益，在追求永續經營與獲利之同時，重視環境、社會與公司治理之因素，並將其納入公司管理方針與營運活動，本公司應依重大性原則，進行與公司營運相關之環境、社會及公司治理議題之風險評估，並訂定相關風險管理政策或策略，對於永續發展之實踐，宜依下列原則為之：

- (一) 落實公司治理。
- (二) 發展永續環境。
- (三) 維護社會公益。
- (四) 加強永續發展資訊揭露。

1. To actively fulfill sustainable development in its business operations, follow international development trends, contribute to the country's economic development, and improve the quality of life for employees, the community, and society as responsible corporate citizens, Flytech Technology Co., Ltd. (the "Company") has established this Code with reference to the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies." This was done by considering both global and domestic trends in sustainable development, their relevance to the Company's core business, and the impact of its overall business activities and those of its group enterprises on stakeholders. This Code serves as the foundation for formulating the Company's sustainable development policies, systems, related management guidelines, and specific implementation plans. The Code will take effect upon approval by the board of directors.

When a shareholder submits a proposal related to sustainable development, the Company's board of directors should carefully consider including it as an agenda item for the shareholders' meeting.

2. The scope of application includes all operations of the Company and its business group.

3. In promoting sustainable development initiatives, the Company shall, in its corporate management guidelines and business operations, give due consideration to the rights and interests of stakeholders and, while pursuing sustainable operations and profits, also consider the environment, society, and corporate governance. The Company shall, in accordance with the materiality principle, conduct risk assessments of environmental, social, and corporate governance issues pertaining to its operations and establish relevant risk management policies or strategies. To implement sustainable development initiatives, the Company is advised to follow the principles below:

- (1) Exercise corporate governance;
- (2) Foster a sustainable environment;
- (3) Preserve public welfare;
- (4) Enhance disclosure of corporate sustainable development information.

第二條：落實公司治理 Implementing Corporate Governance

一、本公司宜遵循上市上櫃公司治理實務守則、上市上櫃公司誠信經營守則及上市上櫃公司訂定道德行為準則參考範例，建置有效之治理架構及相關道德標準，以健全公司治理。

- 二、本公司之董事應盡善良管理人之注意義務，督促企業實踐永續發展責任，並隨時檢討其實施成效及持續改進，以確保永續發展責任政策之落實。
本公司之董事會於公司推動永續發展目標時，宜充分考量利害關係人之利益並包括下列事項：
- (一) 提出永續發展使命或願景，制定永續發展政策、制度或相關管理方針。
 - (二) 將永續發展納入公司之營運活動與發展方向，並核定永續發展之具體推動計畫。
 - (三) 確保永續發展相關資訊揭露之即時性與正確性。
本公司針對營運活動所產生之經濟、環境及社會議題，應由董事會授權高階管理階層處理，並向董事會報告處理情形，其作業處理流程及各相關負責之人員應具體明確。
- 三、本公司宜定期舉辦推動永續發展之教育訓練，包括宣導前條第(二)點等事項。
- 四、本公司為健全永續發展之管理，宜建立推動永續發展之治理架構，且設置推動永續發展任之專(兼)職單位，負責永續發展政策、制度或相關管理方針及具體推動計畫之提出及執行，並定期向董事會報告。
本公司宜訂定合理之薪資報酬政策，以確保薪酬規劃能符合組織策略目標及利害關係人利益。
員工績效考核制度宜與永續發展政策結合，並設立明確有效之獎勵及懲戒制度。
- 五、本公司應本於尊重利害關係人權益，辨識公司之利害關係人，並於公司網站設置利害關係人專區；透過適當溝通方式，瞭解利害關係人之合理期望及需求，並妥適回應其所關切之重要永續發展議題。
1. The Company is advised to follow the “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies,” the “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies,” and the “Code of Ethical Conduct for TWSE/TPEX Listed Companies” to establish effective corporate governance frameworks and relevant ethical standards in order to enhance corporate governance.
 2. The directors of the Company shall exercise the due care of good administrators to urge the Company to perform its sustainable development initiatives, examine the results of their implementation from time to time, and continually make adjustments to ensure the thorough implementation of its sustainable development policies. The board of directors of the Company is advised to give full consideration to the interests of stakeholders, including the following matters, in the Company's pursuit of its sustainable development objectives:
 - (1) Identifying the Company's sustainable development mission or vision and declaring its sustainable development policy, systems, or relevant management guidelines;
 - (2) Making sustainable development the guiding principle of the Company's operations and development and ratifying concrete promotional plans for sustainable development initiatives;
 - (3) Enhancing the timeliness and accuracy of the disclosure of sustainable development information.The board of directors shall appoint executive-level positions responsible for economic, environmental, and social issues arising from the Company's business operations and report the status of their handling to the board of directors. The procedures for handling these issues and the responsible person for each shall be concrete and clear.
 3. The Company is advised to regularly organize education and training on the promotion of sustainable development initiatives, including the matters prescribed in paragraph 2 of the preceding article.
 4. For the purpose of managing sustainable development initiatives, the Company is advised to create a governance structure for the promotion of sustainable development and establish an exclusively (or concurrently) dedicated unit responsible for proposing and enforcing sustainable development policies, systems, relevant management guidelines, and concrete promotional plans, and to report on these to the board of directors on a periodic basis.
The Company is advised to adopt reasonable remuneration policies to ensure that remuneration arrangements support the strategic aims of the organization and align with the interests of stakeholders.

It is advised that the employee performance evaluation system be integrated with sustainable development policies and that a clear and effective incentive and discipline system be established.

5. The Company shall, based on respect for the rights and interests of stakeholders, identify its stakeholders and establish a designated section for them on the Company website; understand their reasonable expectations and demands through proper communication, and adequately respond to the important sustainable development issues they are concerned about.

第三條：發展永續環境 Fostering a Sustainable Environment

- 一、本公司應遵循環境相關法規及相關之國際準則，適切地保護自然環境，且於執行營運活動及內部管理時，應致力於達成環境永續之目標。
 - 二、本公司宜致力於提升能源使用利用效率，並使用對環境負荷衝擊低之再生物料，使地球資源能永續利用。
 - 三、本公司宜依產業特性建立合適之環境管理制度，該制度應包括下列項目：
 - (一) 收集與評估營運活動對自然環境所造成影響之充分且及時之資訊。
 - (二) 建立可衡量之環境永續目標，並定期檢討其發展之持續性及相關性。
 - (三) 訂定具體計畫或行動方案等執行措施，定期檢討其運行之成效。
 - 四、本公司宜設立環境管理專責單位或人員，以擬訂、推動及維護相關環境管理制度及具體行動方案，並定期舉辦對管理階層及員工之環境教育課程。
 - 五、本公司宜考慮營運對生態效益之影響，促進及宣導永續消費之概念，並依下列原則從事研發、採購、生產、作業及服務等營運活動，以降低公司營運對自然環境及人類之衝擊：
 - (一) 減少產品與服務之資源及能源消耗。
 - (二) 減少污染物、有毒物及廢棄物之排放，並應妥善處理廢棄物。
 - (三) 增進原料或產品之可回收性與再利用。
 - (四) 使可再生資源達到最大限度之永續使用。
 - (五) 延長產品之耐久性。
 - (六) 增加產品與服務之效能。
 - 六、為提升水資源之使用效率，本公司應妥善與永續利用水資源，並訂定相關管理措施。本公司應興建與強化相關環境保護處理設施，以避免污染水、空氣與土地；並盡最大努力減少對人類健康與環境之不利影響，採行最佳可行的污染防治和控制技術之措施。
 - 七、本公司宜評估氣候變遷對企業現在及未來的潛在風險與機會，並採取相關議題之因應措施。
本公司宜採用國內外通用之標準或指引，執行企業溫室氣體盤查並予以揭露，其範疇宜包括：
 - (一) 直接溫室氣體排放：溫室氣體排放源為公司所擁有或控制。
 - (二) 間接溫室氣體排放：輸入電力、熱或蒸汽等能源利用所產生者。
 - (三) 其他間接排放：公司活動產生之排放，非屬能源間接排放，而係來自於其他公司所擁有或控制之排放源。本公司宜統計溫室氣體排放量、用水量及廢棄物總重量，並制定節能減碳、溫室氣體減量、減少用水或其他廢棄物管理之政策，及將碳權之取得納入公司減碳策略規劃中，且據以推動，以降低公司營運活動對氣候變遷之衝擊。
1. The Company shall follow relevant environmental laws, regulations, and international standards to properly protect the environment and shall endeavor to promote a sustainable environment in its business operations and internal management.
 2. The Company is advised to endeavor to utilize energy more efficiently and use renewable materials that have a low impact on the environment to improve the sustainability of natural resources.
 3. The Company is advised to establish proper environmental management systems based on the characteristics of its industries. Such systems shall include the following tasks:
 - (1) Collecting sufficient and up-to-date information to evaluate the impact of the Company's business operations on the natural environment;

- (2) Establishing measurable goals for environmental sustainability and examining whether the development of such goals should be maintained and whether they are still relevant on a regular basis;
- (3) Adopting enforcement measures such as concrete plans or action plans and examining the results of their operation on a regular basis.
4. The Company is advised to establish a dedicated unit or assign dedicated personnel for drafting, promoting, and maintaining relevant environmental management systems and concrete action plans, and should hold environmental education courses for its managerial officers and other employees on a periodic basis.
5. The Company is advised to take into account the effect of business operations on ecological efficiency, promote and advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operations, and services in accordance with the following principles to reduce the impact of their business operations on the natural environment and human beings:
 - (1) Reduce resource and energy consumption in their products and services;
 - (2) Reduce emissions of pollutants, toxins, and waste, and dispose of waste properly;
 - (3) Improve the recyclability and reusability of raw materials or products;
 - (4) Maximize the sustainability of renewable resources;
 - (5) Enhance the durability of products;
 - (6) Improve the efficiency of products and services.
6. To improve water use efficiency, the Company shall properly and sustainably use water resources and establish relevant management measures. The Company shall construct and improve environmental protection treatment facilities to avoid polluting water, air, and land, and shall use its best efforts to reduce adverse impacts on human health and the environment by adopting the best practical pollution prevention and control measures.
7. The Company is advised to assess the current and future potential risks and opportunities that climate change may present to enterprises and to adopt related measures. The Company is also advised to adopt standards or guidelines generally used in Taiwan and abroad to enforce corporate greenhouse gas inventory and to make disclosures thereof, the scope of which shall include the following:
 - (1) Direct greenhouse gas emissions: emissions from operations that are owned or controlled by the Company;
 - (2) Indirect greenhouse gas emissions: emissions resulting from the utilization of energy such as imported electricity, heating, or steam;
 - (3) Other indirect emissions: emissions resulting from corporate activities that are not indirect emissions from energy but are from other sources of emissions owned or controlled by the Company.

The Company is advised to compile statistics on greenhouse gas emissions, the volume of water consumption, and the total weight of waste, and to establish policies for energy conservation, carbon and greenhouse gas reduction, reduction of water consumption, or management of other wastes. The Company's carbon reduction strategies should include obtaining carbon credits and be promoted accordingly to minimize the impact of its business operations on climate change.

第四條：維護社會公益 Preserving Public Welfare

- 一、本公司應遵守相關法規，及遵循國際人權公約，如性別平等、工作權及禁止歧視等權利。

本公司為履行保障人權之責任，應制定相關之管理政策與程序，包括：

- (一) 提出企業之人權政策或聲明。
- (二) 評估公司營運活動及內部管理對人權之影響，並訂定相應之處理程序。
- (三) 定期檢討企業人權政策或聲明之實效。
- (四) 涉及人權侵害時，應揭露對所涉利害關係人之處理程序。

本公司應遵循國際公認之勞動人權，如結社自由、集體協商權、關懷弱勢族群、禁用童工、消除各種形式之強迫勞動、消除僱傭與就業歧視等，並確認人力資源運用政策無性別、種族、社經階級、年齡、婚姻與家庭狀況等差別待遇，以落實就業、雇用條件、薪酬、福利、訓練、考評與升遷機會之平等及公允。

對於危害勞工權益之情事，本公司應提供有效及適當之申訴機制，確保申訴過程之平等、透明。申訴管道應簡明、便捷與暢通，且對員工之申訴應予以妥適之回應。

二、本公司應提供員工資訊，使其了解依營運所在地國家之勞動法律及其所享有之權利。

三、本公司宜提供員工安全與健康之工作環境，包括提供必要之健康與急救設施，並致力於降低對員工安全與健康之危害因子，以預防職業上災害。

本公司宜對員工定期實施安全與健康教育訓練。

四、本公司宜為員工之職涯發展創造良好環境，並建立有效之職涯能力發展培訓計畫。本公司應訂定及實施合理員工福利措施（包括薪酬、休假及其他福利等），並將經營績效或成果適當反映於員工薪酬，以確保人力資源之招募、留任和鼓勵，達成永續經營之目標。

五、本公司應建立員工定期溝通對話之管道，讓員工對於公司之經營管理活動和決策，有獲得資訊及表達意見之權利。

本公司應尊重員工代表針對工作條件行使協商之權力，並提供員工必要之資訊與硬體設施，以促進雇主與員工及員工代表間之協商與合作。

本公司應以合理方式通知對員工可能造成重大影響之營運變動。

六、本公司對產品或服務所面對之客戶或消費者，宜以公平合理之方式對待，其方式包括訂約公平誠信、注意與忠實義務、廣告招攬真實、商品或服務適合度、告知與揭露、酬金與業績衡平、申訴保障、業務人員專業性等原則，並訂定相關執行策略及具體措施。

七、本公司應對產品與服務負責並重視行銷倫理。研發、採購、生產、作業及服務流程，應確保產品及服務資訊之透明性及安全性，制定且公開消費者權益政策，並落實於營運活動，以防止產品或服務損害消費者權益、健康與安全。

八、本公司應依政府法規與產業之相關規範，確保產品與服務品質。

本公司對產品與服務之顧客健康與安全、客戶隱私、行銷及標示，應遵循相關法規與國際準則，不得有欺騙、誤導、詐欺或任何其他破壞消費者信任、損害消費者權益之行為。

九、本公司宜評估並管理可能造成營運中斷之各種風險，降低對於消費者與社會造成之衝擊。

本公司宜對產品與服務提供透明且有效之消費者申訴程序，公平、及時處理消費者之申訴，並應遵守個人資料保護法等相關法規，確實尊重消費者之隱私權，保護消費者提供之個人資料。

十、本公司宜評估採購行為對供應來源社區之環境與社會之影響，並與供應商合作，共同致力落實永續發展責任。

本公司宜訂定供應商管理政策，要求供應商在環保、職業安全衛生或勞動人權等議題遵循相關規範，於商業往來之前，宜評估其供應商是否有影響環境與社會之紀錄，避免與企業之永續發展政策抵觸者進行交易。

本公司與主要供應商簽訂契約時，內容宜包含遵守雙方之企業永續發展政策，及供應商如涉及違反政策，且對供應來源社區之環境與社會造成顯著影響時，得隨時終止或解除契約之條款。

十一、本公司應評估公司經營對社區之影響，並適當聘用公司營運所在地之人力，以增進社區認同。

本公司宜經由股權投資、商業活動、捐贈、企業志工服務或其他公益專業服務，將資源投入透過商業模式解決社會或環境問題之組織，或參與社區發展及社區教育之公民組織、慈善公益團體及地方政府機構之相關活動，以促進社區發展。

1. The Company shall comply with relevant laws and regulations, as well as the International Bill of Human Rights, with respect to rights such as gender equality, the right to work, and the prohibition of discrimination.

To fulfill its responsibility to protect human rights, the Company shall adopt relevant management policies and processes, including:

(1) Presenting a corporate policy or statement on human rights;

(2) Evaluating the impact of the Company's business operations and internal management on human rights and adopting corresponding handling processes;

- (3) Regularly reviewing the effectiveness of the corporate policy or statement on human rights;
 - (4) In the event of any infringement of human rights, the Company shall disclose the processes for handling the matter with respect to the stakeholders involved.
The Company shall comply with internationally recognized human rights of labor, including the freedom of association, the right to collective bargaining, care for vulnerable groups, prohibition of the use of child labor, elimination of all forms of forced labor, and elimination of recruitment and employment discrimination. The Company shall ensure that its human resource policies do not contain differential treatment based on gender, race, socioeconomic status, age, or marital and family status, in order to achieve equality and fairness in employment, hiring conditions, remuneration, benefits, training, evaluation, and promotion opportunities.
The Company shall provide an effective and appropriate grievance mechanism for matters adversely impacting the rights and interests of the labor force to ensure equality and transparency in the grievance process. Channels through which a grievance may be raised shall be clear, convenient, and unobstructed. The Company shall respond to any employee's grievance in an appropriate manner.
2. The Company shall provide information to its employees so that they are informed about labor laws and the rights they enjoy in the countries where the Company has business operations.
 3. The Company is advised to provide safe and healthful work environments for its employees, including necessary health and first-aid facilities, and shall endeavor to curb dangers to employees' safety and health and to prevent occupational accidents. The Company is also advised to organize training on safety and health for its employees on a regular basis.
 4. The Company is advised to create an environment conducive to the development of its employees' careers and to establish effective training programs to foster career skills. The Company shall establish and implement reasonable employee welfare measures (including remuneration, leave, and other benefits) and appropriately reflect business performance or achievements in employee remuneration to ensure the recruitment, retention, and motivation of human resources and to achieve the objective of sustainable operations.
 5. The Company shall establish a platform to facilitate regular two-way communication between management and employees, allowing employees to obtain relevant information and express their opinions on the Company's operations, management, and decisions.
The Company shall respect employee representatives' rights to negotiate working conditions and shall provide employees with necessary information and hardware equipment to improve negotiation and cooperation among employers, employees, and employee representatives.
The Company shall, by reasonable means, inform employees of operational changes that might have material impacts.
 6. The Company is advised to treat customers and consumers of its products and services in a fair and reasonable manner, adhering to the following principles: fairness and good faith in contracting, duty of care and fiduciary duty, truthfulness in advertising and solicitation, fitness of products and services, notification and disclosure, commensuration between compensation and performance, protection of the right to complain, and professionalism of salespersons. The Company shall also develop relevant strategies and specific measures for implementation.
 7. The Company shall take responsibility for its products and services and take marketing ethics seriously. In the process of research and development, procurement, production, operations, and services, the Company shall ensure the transparency and safety of its products and services. It shall further establish and disclose policies on consumer rights and interests and enforce them in the course of business operations to prevent its products or services from adversely impacting the rights, interests, health, or safety of consumers.
 8. The Company shall ensure the quality of its products and services by following the laws and regulations of the government and relevant standards of its industries. The Company shall follow relevant laws, regulations, and international guidelines regarding customer health and safety, customer privacy, and the marketing and labeling of its products and

services. It shall not deceive, mislead, commit fraud, or engage in any other acts that would betray consumers' trust or damage their rights or interests.

9. The Company is advised to evaluate and manage all types of risks that could cause interruptions in operations to reduce the impact on consumers and society. The Company is advised to provide a clear and effective procedure for accepting consumer complaints to handle them fairly and in a timely manner, comply with laws and regulations related to the Personal Information Protection Act to respect consumers' rights to privacy, and protect the personal data provided by consumers.
10. The Company is advised to assess the impact their procurement has on society as well as the environment of the community from which they are procuring, and shall cooperate with their suppliers to jointly implement the corporate social responsibility initiative. The Company is also advised to establish supplier management policies and require suppliers to comply with rules governing issues such as environmental protection, occupational safety and health, and labor rights. Prior to engaging in commercial dealings, the Company should assess whether there is any record of a supplier's impact on the environment and society and avoid conducting transactions with those that violate corporate social responsibility policies.

When the Company enters into a contract with any of its major suppliers, the contract should include terms stipulating mutual compliance with corporate social responsibility policies and state that the contract may be terminated or rescinded at any time if the supplier violates such policies and causes significant negative impacts on the environment and society of the community supplying the source.

11. The Company shall evaluate the impact of its business operations on the community and adequately employ personnel from the location of those operations to enhance community acceptance.

The Company is advised to dedicate resources, through equity investments, commercial activities, endowments, volunteering services, or other charitable professional services, to organizations that commercially resolve social or environmental issues. It should also participate in events held by citizen organizations, charities, and local government agencies related to community development and community education to promote community development.

第五條：加強企業永續發展資訊揭露

Enhancing Disclosure of Sustainable Development Information

- 一、本公司應依相關法規及上市上櫃公司治理實務守則辦理資訊公開，並應充分揭露具攸關性及可靠性之永續發展相關資訊，以提升資訊透明度。

本公司揭露永續發展之相關資訊如下：

- (一) 經董事會決議通過之永續發展之政策、制度或相關管理方針及具體推動計畫。
- (二) 落實公司治理、發展永續環境及維護社會公益等因素對公司營運與財務狀況所產生之風險與影響。
- (三) 公司為永續發展所擬定之推動目標、措施及實施績效。
- (四) 主要利害關係人及其關注之議題。
- (五) 主要供應商對環境與社會重大議題之管理與績效資訊之揭露。
- (六) 其他永續發展相關資訊。

- 二、本公司編製企業永續報告書應採用國際上廣泛認可之準則或指引，以揭露推動永續發展情形，並宜取得第三方確信或保證，以提高資訊可靠性。其內容宜包括：

- (一) 實施永續發展政策、制度或相關管理方針及具體推動計畫。
- (二) 主要利害關係人及其關注之議題。
- (三) 公司於落實公司治理、發展永續環境、維護社會公益及促進經濟發展之執行績效與檢討。
- (四) 未來之改進方向與目標。

1. The Company shall disclose information according to relevant laws, regulations, and the 'Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies' and shall fully disclose relevant and reliable information related to its sustainable development initiatives to improve information transparency. Relevant information regarding sustainable development that the Company shall disclose includes:

- (1) The policy, systems, or relevant management guidelines, and concrete promotion plans for sustainable development initiatives as resolved by the board of directors;
 - (2) The risks and impacts on corporate operations and financial condition arising from exercising corporate governance, fostering a sustainable environment, and preserving social public welfare;
 - (3) Goals and measures for promoting the sustainable development initiatives established by the Company, and performance in implementation;
 - (4) Major stakeholders and their concerns;
 - (5) Disclosure of information on major suppliers' management and performance with respect to significant environmental and social issues;
 - (6) Other information related to sustainable development initiatives.
2. The Company shall adopt internationally recognized standards or guidelines when producing sustainability reports to disclose the status of its implementation of the sustainable development policy. It is also advisable to obtain third-party assurance or verification for the reports to enhance the reliability of the information presented. The reports are advised to include:
- (1) The policy, system, or relevant management guidelines, and concrete promotion plans for implementing sustainable development initiatives;
 - (2) Major stakeholders and their concerns;
 - (3) Results and a review of the exercise of corporate governance, fostering of a sustainable environment, preservation of public welfare, and promotion of economic development;
 - (4) Future improvements and goals.

第六條：附則 Supplementary Provisions

本公司應隨時注意國內外永續發展相關準則之發展及企業環境之變遷，據以檢討並改進公司所建置之永續發展制度，以提升推動永續發展成效。

The Company shall, at all times, monitor the development of domestic and foreign sustainable development standards and changes in the business environment to examine and improve its established sustainable development framework and achieve better results from the promotion of the sustainable development policy.

第七條：訂定與施行 Establishment and implementation

本守則經董事會決議通過後施行，修正時亦同。

This Code shall take effect as resolved by the board of directors, and the same procedure shall apply to any amendments.