



GEM Services, Inc.
道德行為準則
Codes of Ethical Conduct

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版本

A.0

文件編號：GEM-GA-017

版次 Version	修訂日期 Date	文管編號 Control Number	修訂頁次 Page Revised	修訂內容 Content Revised	提案者 Sponsor
A.0	2015/05/06	--	--	新制訂 New	黃文興 Huang, Wen-Hsing

第一條 訂定目的及依據

Purpose of and basis for adoption

為導引本公司董事及經理人（包括總經理及相當等級者、副總經理及相當等級者、協理及相當等級者、財務部門主管、會計部門主管、以及其他有為公司管理事務及簽名權利之人）之行為符合道德標準，並使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。

To guide the board directors and the management of the Company (including general managers or equivalents, assistant general managers or equivalents, deputy assistant general managers or equivalents, chief financial officer, chief accounting officer, and other persons authorized to manage and sign on behalf of a company) so that they comply with ethical standards, and to help interested parties better understand the ethical standards of the Company.

第二條 涵括之內容

Content of the codes

本公司考量其個別狀況與需要所訂定之道德行為準則，包括下列八項內容：

Taking its individual circumstances and needs into consideration, the Company adopts a code of ethical conduct that addresses the following eight matters:

一、防止利益衝突：

Prevention of conflict of interests:

1. 個人利益介入或可能介入公司整體利益時即產生利害衝突。當本公司董事及經理人無法以客觀及有效率的方式處理公務時，或是基於其在公司擔任之職位而使得其自身、配偶、父母、子女或二親等以內之親屬獲致不當利益。

Conflicts of interest occur when personal interest intervenes or is likely to intervene in the interest of the Company. For example, a board director or management is unable to perform their duties in an objective and efficient manner. Or a person in such a position takes advantage of their position to obtain improper benefits for themselves, their spouses, parents, children, or relatives within the second degree of kinship.

2. 公司應特別注意與前述人員所屬之關係企業資金貸與或為其提供保證、重大資產交易、進（銷）貨往來之情事。

The company shall pay special attention to loaning of funds, providing guaranties, and major asset transactions or the purchase (or sale) of goods involving the affiliated enterprise at which a director or management.

二、避免圖私利之機會：

Minimizing incentives to pursue personal gain:

公司應避免董事及經理人為下列事項：

The company shall prevent its directors or management from engaging in any of the following activities:

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。

Seeking an opportunity to pursue personal gain by using company property or information or taking advantage of their positions.

2. 透過使用公司財產、資訊或藉由職務之便以獲取私利。

Obtaining personal gain by using company property or information or taking advantage of their positions.

3. 與公司競爭。

Competing with the company

當公司有獲利機會時，董事及經理人有責任增加公司所能獲取之正當合法利益。

When the Company has an opportunity for profit, the directors and management shall maximize the benefits that can be properly and legitimately obtained by the Company.

三、保密責任：

Confidentiality:

董事及經理人對於公司本身或其進（銷）貨對象之資訊，除經授權或法律規定公開外，應負有保密義務。

The directors and management of the Company shall be bound by the obligation to maintain the confidentiality of any information regarding the company itself or its suppliers and customers, except when authorized or required by law to disclose such information

應保密的資訊包括所有可能被競爭對手利用或洩漏之後對公司或客戶有損害之未公開資訊。

Confidential information includes any undisclosed information that, if exploited by a competitor or disclosed, could result in damage to the Company, the suppliers or customers.

四、公平交易：

Fair trades:

董事及經理人應公平對待公司進（銷）貨對象、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。

Directors and management shall treat all suppliers, customers, competitors, and employees fairly, and shall not improperly benefit from manipulation, nondisclosure, abuse of information obtained from their positions, or from misrepresentation of important matters, or from other unfair trade practices.

五、保護並適當使用公司資產：

Safeguarding and proper use of company assets:

董事及經理人均有責任保護公司資產並確保其能有效合法地使用於公務上，避免因偷竊、疏忽或浪費等作為而影響到公司之獲利能力。

All directors and management have the responsibility to safeguard company assets and to ensure that they can be effectively and lawfully used for business purposes and to prevent any theft, negligence, or waste from impacting the Company's profitability.

六、遵循法令規章：

Legal Compliance

公司應加強證券交易法及其他法令規章之遵循。

The company shall strengthen its compliance with the Securities and Exchange Act and other applicable laws and regulations.

七、鼓勵呈報任何非法或違反道德行為準則之行為：

Encouraging reporting on illegal or unethical activities:

公司內部應加強宣導道德觀念，並鼓勵員工於懷疑或發現有違反法令規章或道德行為準則之行為時，向獨立董事、經理人、內部稽核主管或其他適當人員呈報。為了鼓勵員工呈報違法情事，公司應訂定具體檢舉制度，並讓員工知悉公司將盡全力保護呈報者的安全，使其免於遭受報復。The Company shall raise awareness of ethics internally and encourage employees to report to independent director, management, chief internal auditor, or other appropriate individual upon suspicion or discovery of any activity in violation of a law or regulation or the code of ethical conduct. To encourage employees to report illegal conduct, the Company shall adopt procedures or mechanisms for such reporting and make employees aware that the company will use its best efforts to ensure the safety of informants and protect them from reprisals.

八、懲戒措施：

Disciplinary measures:

董事及經理人經董事會查明有違反道德行為準則之情形時，公司應通知其本人與追究其責任，並即時於公開資訊觀測站揭露違反道德行為準則人員之違反日期、違反事由、違反準則及處理情形等資訊。

When a director or management violates the code of ethical conduct, the Company shall apply disciplinary measures prescribed in the code, and shall without delay disclose on the Market Observation Post System (MOPS) the name and title of the violator, the date of the violation, reasons for the violation, the provisions of the code violated, and the disciplinary actions taken.

公司應制定相關申訴制度，提供違反道德行為準則者救濟之途徑。

The Company shall establish complaint systems to provide the violator with remedies.

第三條 豁免適用之程序

Procedures for exemption

董事及經理人如有豁免遵循本準則之必要時，必須經由董事會決議通過，且即時於公開資訊觀測站揭露董事會通過豁免之日期、獨立董事之反對或保留意見、豁免適用之期間、豁免適用之原因及豁免適用之準則等資訊，俾利股東評估董事會所為之決議是否適當，以抑制任意或可疑的豁免遵循準則之情形發生，並確保任何豁免遵循準則之情形均有適當的控管機制，以保護公司。

Any exemption from the code of ethical conduct for directors or management shall be resolved by the board of directors. Such exemption shall be disclosed on MOPS, indicating the resolution date, the for or against opinion of the independent directors, the exempt period, reasons, and the principles behind the application of the exemption, so that the shareholders may evaluate the appropriateness of the board resolution to forestall any arbitrary or dubious exemption from the code, and to safeguard the interests of the Company by ensuring appropriate mechanisms for controlling any circumstance under which such an exemption occurs.

第四條 揭露方式

Method of disclosure

本公司應於公司網站、年報、公開說明書及公開資訊觀測站揭露本準則，修正時亦同。

The Company shall disclose the code of ethical conduct it has adopted, and any amendments to it, in the annual reports and prospectuses and on the MOPS.

第五條 施行

Enforcement

本準則經董事會決議通過實施，並送審計委員會及提報股東會，修正時亦同。

The company's code of ethical conduct, and any amendments to it, shall enter into force after it has been adopted by the board of directors, delivered to the audit committee and submitted to a shareholders meeting for reporting.