
**ALL COSMOS BIO-TECH HOLDING CORPORATION
POLICIES & PROCEDURES**

Procedures for Ethical Management and Guidelines for Conduct

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Policy & Procedures Manual	Effective Date: 2025.11.13
Procedures for Ethical Management and Guidelines for Conduct	

全宇生技控股有限公司

誠信經營作業程序及行為指南

第一條（訂定目的及適用範圍）

本公司基於公平、誠實、守信、透明原則從事商業活動，為落實誠信經營政策，並積極防範不誠信行為，依「上市上櫃公司誠信經營守則」及本公司集團企業與組織之營運所在地相關法令，訂定本作業程序及行為指南，具體規範本公司人員於執行業務時應注意之事項。

本作業程序及行為指南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。

第二條（適用對象）

本作業程序及行為指南所稱本公司人員，係指本公司及集團企業與組織董事、監察人、經理人、受僱人及具有實質控制能力之人。

本公司人員藉由第三人提供、承諾、要求或收受任何不正當利益，推定為本公司人員所為。

第三條（不誠信行為）

本作業程序及行為指南所稱不誠信行為，係指本公司人員於執行業務過程，為獲得或維持利益，直接或間接提供、收受、承諾或要求任何不正當利益，或從事其他違反誠信、不法或違背受託義務之行為。

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、具有實質控制能力者或其他利害關係人。

第四條（利益態樣）

本作業程序及行為指南所稱利益，係指任何形式或名義之金錢、餽贈、禮物、佣金、職位、服務、優待、回扣、疏通費、款待、應酬及其他有價值之事物。

第五條（專責單位）

本公司指定永續推動小組為專責單位（以下簡稱本公司專責單位）辦理本作業程序及行為指南之修訂、執行等相關作業，主要職掌下列事項，並應定期（至少一年一次）向董事會報告：

- 一、協助配合法令制度訂定確保誠信經營之相關防弊措施。
- 二、誠信政策宣導訓練之執行。

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三、製作及妥善保存誠信經營政策及遵循聲明、落實承諾暨執行情形等相關文件化資訊。

第六條（禁止提供或收受不正當利益）

本公司人員直接或間接提供、收受、承諾或要求第四條所規定之利益時，除有下列各款情形外，應符合本公司誠信經營守則及本作業程序及行為指南之規定，並依相關程序辦理後，始得為之：

- 一、符合營運所在地法令之規定者。
- 二、基於商務需要，於國內（外）訪問、接待外賓、推動業務及溝通協調時，依當地禮貌、慣例或習俗所為者。
- 三、基於正常社交禮俗、商業目的或促進關係參加或邀請他人舉辦之正常社交活動。
- 四、因業務需要而邀請客戶或受邀參加特定之商務活動、工廠參觀等，且已明訂前開活動之費用負擔方式、參加人數、住宿等級及期間等。
- 五、參與公開舉辦且邀請一般民眾參加之民俗節慶活動。
- 六、主管之獎勵、救助、慰問或慰勞等。
- 七、其他符合公司規定者。

第七條（收受不正當利益之處理程序）

本公司人員遇有他人直接或間接提供或承諾給予第四條規定之利益時，除有前條各款所訂情形外，應依下列程序辦理：

- 一、遇他人直接或間接提供或承諾給予不正當利益時，應予退還或拒絕，並陳報其直屬主管及知會本公司專責單位；無法退還時，應於收受當日，交本公司專責單位處理。
- 二、若發現或接獲檢舉本公司人員涉有收受不正當利益之行為時，經證實確有違反相關規定時，將依照本公司工作規範予以懲處。

第八條（禁止疏通費及處理程序）

本公司不得提供或承諾任何疏通費。

本公司人員如因受威脅或恐嚇而提供或承諾疏通費者，應紀錄過程陳報直屬主管，並通知本公司專責單位。

本公司專責單位接獲前項通知後應立即處理，並檢討相關情事，以降低再次發生之風險。如發現涉有不法情事，並應立即通報司法單位。

第九條（慈善捐贈或贊助之處理程序）

本公司提供慈善捐贈或贊助，應依下列事項辦理並取得「本公司核決權限表」之長官核准後，始得為之：

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- 一、應符合營運所在地法令之規定。
- 二、決策應做成書面紀錄。
- 三、慈善捐贈之對象應為慈善機構，不得為變相行賄。
- 四、因贊助所能獲得的回饋明確與合理，不得為本公司商業往來之對象或與本公司人員有利益相關之人。

第十條（利益迴避）

本公司董事應秉持高度自律，對董事會所列議案，與其自身或其代表之法人有利害關係，致有害於公司利益之虞者，得陳述意見及答詢，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，不得不當相互支援。

本公司人員於執行公司業務時，發現與其自身或其所代表之法人有利害衝突之情形，或可能使其自身、配偶、父母、子女或與其有利害關係人獲得不正當利益之情形，應將相關情事同時陳報直屬主管及本公司專責單位，直屬主管應提供適當指導。

本公司人員不得將公司資源使用於公司以外之商業活動，且不得因參與公司以外之商業活動而影響其工作表現。

第十一條（保密機制之組織與責任）

本公司應設置處理商業機密之專責單位，負責制定與執行公司商業機密之管理、保存及保密作業程序，並應定期檢討實施結果，俾確保其作業程序之持續有效。

第十二條（禁止洩露商業機密）

本公司人員應確實遵守公司商業機密之相關作業規定，不得洩露所知悉之公司商業機密予他人，且不得探詢或蒐集非職務相關之公司商業機密。

第十三條（禁止內線交易）

本公司人員應遵守證券交易法之規定，不得利用所知悉之未公開資訊從事內線交易，亦不得洩露予他人，以防止他人利用該未公開資訊從事內線交易。

第十四條（保密協定）

參與本公司合併、分割、收購及股份受讓、重要備忘錄、策略聯盟、其他業務合作計畫或重要契約之其他機構或人員，應與本公司簽署保密協定，承諾不洩露其所知悉之本公司商業機密或其他重大資訊予他人，且非經本公司同意不得使用該資訊。

第十五條（遵循及宣示誠信經營政策）

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本公司應於內部規章、年報、公司網站或其他文宣上揭露其誠信經營政策，並適時於產品發表會、法人說明會等對外活動上宣示，使其供應商、客戶或其他業務相關機構與人員均能清楚瞭解其誠信經營理念與規範。

第十六條（建立商業關係前之誠信經營評估）

本公司與他人建立商業關係前，應先行評估代理商、供應商、客戶或其他商業往來對象之合法性、誠信經營政策，以及是否曾有不誠信行為之紀錄，以確保其商業經營方式公平、透明且不會要求、提供或收受賄賂。

本公司進行前項評估時，可採行適當查核程序，就下列事項檢視其商業往來對象，以瞭解其誠信經營之狀況：

- 一、該企業之國別、營運所在地、組織結構、經營政策及付款地點。
- 二、該企業是否有訂定誠信經營政策及其執行情形。
- 三、該企業營運所在地是否屬於貪腐高風險之國家。
- 四、該企業所營業務是否屬賄賂高風險之行業。
- 五、該企業長期經營狀況及商譽。
- 六、諮詢其企業夥伴對該企業之意見。
- 七、該企業是否曾有賄賂或非法政治獻金等不誠信行為之紀錄。

第十七條（與商業對象說明誠信經營政策）

本公司人員於從事商業行為過程中，應向交易對象說明公司之誠信經營政策與相關規定，並明確拒絕直接或間接提供、承諾、要求或收受任何形式或名義之不正當利益。

第十八條（避免與不誠信經營者交易）

本公司人員應避免與不誠信經營之代理商、供應商、客戶或其他商業往來對象從事商業交易，經發現業務往來或合作對象有不誠信行為者，應立即停止與其商業往來，並將其列為拒絕往來對象，以落實公司之誠信經營政策。

第十九條（契約明訂誠信經營）

本公司與他人簽訂契約時，應充分瞭解對方之誠信經營狀況，並將遵守誠信經營納入契約條款，於契約中至少應明訂下列事項：

- 一、任何一方知悉有人員違反禁止佣金、回扣或其他利益之契約條款時，應立即據實將此等人員之身分、提供、承諾、要求或收受之方式、金額或其他利益告知他方，並提供相關證據且配合他方調查。一方如因此而受有損害時，得向他方請求損害賠償，並得自應給付之契約價款中如數扣除。
- 二、任何一方於商業活動如涉有不誠信行為之情事，他方得隨時無條件終

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止或解除契約。

三、訂定明確且合理之付款內容，包括付款地點、方式、需符合之相關稅務法規等。

第二十條（公司人員涉不誠信行為之處理）

本公司發現或接獲檢舉本公司人員涉有不誠信之行為時，應即刻查明相關事實，如經證實確有違反相關法令或本公司誠信經營政策與規定者，應立即要求行為人停止相關行為，並為適當之處置，且於必要時透過法律程序請求損害賠償，以維護公司之名譽及權益。

本公司對於已發生之不誠信行為，應責成相關單位檢討相關內部控制制度及作業程序，並提出改善措施，以杜絕相同行為再次發生。本公司專責單位應將不誠信行為、其處理方式及後續檢討改善措施，向董事會報告。

第二十一條（他人對公司從事不誠信行為之處理）

本公司人員遇有他人對公司從事不誠信行為，其行為如涉有不法情事，公司應將相關事實通知司法、檢察機關；如涉有公務機關或公務人員者，並應通知政府廉政機關。

第二十二條（建立獎懲、申訴制度及紀律處分）

本公司應將誠信經營納入員工績效考核與人力資源政策中，設立明確有效之獎懲及申訴制度。

本公司對於本公司人員違反誠信行為情節重大者，應依相關法令或依公司人事辦法予以解任或解雇。

本公司應於內部網站揭露違反誠信行為之人員職稱、姓名、違反日期、違反內容及處理情形等資訊。

第二十三條（施行）

本作業程序及行為指南經董事會決議通過實施，並應提報股東會報告；修正時亦同。

本作業程序及行為指南提報董事會討論時，應充分考量各獨立董事之意見，並將其反對或保留之意見，於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。

第二十四條（訂定日期）

本作業程序及行為指南訂定於2014年3月25日，經第二屆第十次董事會通過。

第一次修訂於2025年11月13日，經第七屆第四次董事會通過。

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Article 1 (Purpose of adoption and scope of application)

The Company engages in commercial activities following the principles of fairness, honesty, faithfulness, and transparency, and in order to fully implement a policy of ethical management and actively prevent unethical conduct, these Procedures for Ethical Management and Guidelines for Conduct (hereinafter, "Procedures and Guidelines") are adopted pursuant to the provisions of the Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies, and comply with regulations of where its business groups and organizations operate with a view to providing all personnel of the Company with clear directions for the performance of their duties.

The scope of application of these Procedures and Guidelines includes the subsidiaries of the Company, any incorporated foundation in which the Company's accumulated contributions, direct or indirect, exceed 50 percent of the total funds of the foundation, and other group enterprises and organizations, such as institutions or juristic persons, substantially controlled by t the Company.

Article 2 (Applicable subjects)

For the purposes of these Procedures and Guidelines, the term "personnel of the Company" refers to any director, supervisor, managerial officer, employee, or person having substantial control, of the Company or its group enterprises and organizations.

Any provision, promise, request, or acceptance of any improper benefits by any personnel of the Company through a third party will be presumed to be an act by the personnel of the Company.

Article 3 (Unethical conduct)

For the purposes of these Procedures and Guidelines, "unethical conduct" means that any personnel of the Company, in the course of their duties, directly or indirectly provides, promises, requests, or accepts improper benefits or commits a breach of ethics, unlawful act, or breach of fiduciary duty for purposes of acquiring or maintaining benefits.

The counterparties of the unethical conduct under the preceding paragraph include public officials, political candidates, political parties or their staffs, and government-owned or private-owned enterprises or institutions and their directors, supervisors, managerial officers, employees, persons having substantial control, or other interested parties.

Article 4 (Types of benefits)

For the purposes of these Procedures and Guidelines, the term "benefits" means any money, gratuity, gift, commission, position, service, preferential treatment,

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rebate, facilitating payment, entertainment, dining, or any other item of value in whatever form or name.

Article 5 (Responsible unit)

The Company designates the Sustainability Working Team as the solely responsible unit (hereinafter, "responsible unit") to modify and execute these Procedures and Guidelines, and to be in charge of following items. The unit shall submit regular reports (at least once a year) to the board of directors:

1. Assisting in formulating relevant anti-fraud measures to ensure honest business practices in accordance with laws and regulations.
2. Implement training and promotion of ethical business practices.
3. Create and properly maintain documented information regarding ethical business practices, compliance statements, commitments, and implementation status.

Article 6 (Prohibition against providing or accepting improper benefits)

Except under one of the following circumstances, when providing, accepting, promising, or requesting, directly or indirectly, any benefits as specified in Article 4, the conduct of the given personnel of the Company shall comply with the provisions of the Ethical Corporate Management Best Practice Principles of the Company and the relevant procedures shall have been carried out:

1. The conduct is in compliance with the laws and regulations of the place where the Company is conducting business operations.
2. The conduct is undertaken to meet business needs and is in accordance with local courtesy, convention, or custom during domestic (or foreign) visits, reception of guests, promotion of business, and communication and coordination.
3. The conduct has its basis in ordinary social activities that are attended or others are invited to hold in line with accepted social custom, commercial purposes, or developing relationships.
4. Invitations to guests or attendance at commercial activities or factory visits in relation to business needs, when the method of fee payment, number of participants, class of accommodations, and the time period for the event or visit have been specified in advance.
5. Attendance at folk festivals that are open to and invite the attendance of the general public.
6. Rewards, emergency assistance, condolence payments, or honorariums from the management.
7. Other conduct that complies with the rules of this Corporation.

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Article 7 (Procedures for handling the acceptance of improper benefits)

Except under any of the circumstances set forth in the preceding article, when any personnel of this Corporation are provided with or are promised, either directly or indirectly, any benefits as specified in Article 4 by a third party, the matter shall be handled in accordance with the following procedures:

1. The personnel shall return or refuse benefits that are directly or indirectly provided, and shall report to his or her immediate supervisor and notify the responsible unit. When the benefit cannot be returned, then within 3 days from the acceptance of the benefit, the personnel shall refer the matter to the responsible unit for handling.
2. If any employee of our company is found to have accepted improper benefits, and it is confirmed that there has been a violation of relevant regulations, the employee will be punished in accordance with our company's work standards.

Article 8 (Prohibition of and handling procedure for facilitating payments)

The Company shall neither provide nor promise any facilitating payment.

If any personnel of the Company provides or promises a facilitating payment under threat or intimidation, they shall submit a report to their immediate supervisor stating the facts and shall notify the responsible unit.

Upon receipt of the report under the preceding paragraph, the responsible unit shall take immediate action and undertake a review of relevant matters in order to minimize the risk of recurrence. In a case involving alleged illegality, the responsible unit shall also immediately report to the relevant judicial agency.

Article 9 (Procedures for handling charitable donations or sponsorships)

Charitable donations or sponsorships by the Company shall follow below items, comply with relevant regulations of the Company and obtain approval based on the level of the Company's approval authority list :

1. It shall be ascertained that the donation or sponsorship is in compliance with the laws and regulations of the country where the Company is doing business.
2. A written record of the decision making process shall be kept.
3. A charitable donation shall be given to a valid charitable institution and may not be a disguised form of bribery.
4. The returns received as a result of any sponsorship shall be specific and reasonable, and the subject of the sponsorship may not be a counterparty of the Company's commercial dealings or a party with which any personnel of the Company has a relationship of interest.

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Article 10 (Recusal)

The directors of the Company shall maintain a high degree of self-discipline; when a proposal at a board of directors meeting concerns a director's personal interest or the interest of the juristic person represented by the director, and such a relationship is likely to prejudice the interest of the Company, that director may express opinions and answer questions but may not participate in the discussion nor vote on that proposal. In addition, that director shall recuse himself or herself when the discussion and voting is in progress, and may not exercise voting rights as proxy on behalf of another director. The directors shall exercise discipline among themselves, and may not support each other in an inappropriate manner.

If in the course of conducting company business, any personnel of the Company discovers that a potential conflict of interest exists involving themselves or the juristic person that they represent, or that they or their spouse, parents, children, or a person with whom they have a relationship of interest is likely to obtain improper benefits, the personnel shall report the relevant matters to both his or her immediate supervisor and the responsible unit, and the immediate supervisor shall provide the personnel with proper instructions.

No personnel of the Company may use company resources on commercial activities other than those of the Company, nor may any personnel's job performance be affected by his or her involvement in the commercial activities other than those of the Company.

Article 11 (Special unit in charge of confidentiality regime and its responsibilities)

The Company shall set up a special unit for handling its trade secrets. The special unit shall be charged with formulating and implementing procedures for managing, preserving, and maintaining the confidentiality of the Company's trade secrets, and it shall also conduct periodical reviews on the results of implementation to ensure the sustained effectiveness of the confidentiality procedures.

Article 12 (Prohibition against disclosure of confidential information)

All personnel of the Company shall faithfully follow the operational directions pertaining to the trade secrets of the Company, and may not disclose to any other party any trade secret of the Company of which they have learned, nor may they inquire about or collect any trade secrets of the Company unrelated to their individual duties.

Article 13 (Prohibition against insider trading)

The Company's personnel shall adhere to the provisions of the Securities and Exchange Act, and may not take advantage of undisclosed information of which they have learned to engage in insider trading. Personnel are also prohibited from

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divulging the undisclosed information to any other party in order to prevent another party from using such information to engage in insider trading.

Article 14 (Non-disclosure agreement)

Any organization or person outside of the Company that is involved in any merger, demerger, acquisition and share transfer, major memorandum of understanding, strategic alliance, other business partnership plan, or the signing of a major contract by the Company shall be required to sign a non-disclosure agreement in which they undertake not to disclose to any other party any trade secret or other material information of the Company acquired as a result, and that they may not use such information without the prior consent of the Company.

Article 15 (Compliance and announcement of policy of ethical management)

The Company shall disclose its policy of ethical management in its internal rules, annual reports, on the company's websites, and in other promotional materials, and shall make timely announcements of the policy in events held for outside parties such as product launches and investor press conferences, in order to make its suppliers, customers, and other business-related institutions and personnel fully aware of its principles and rules with respect to ethical management.

Article 16 (Ethical management evaluation prior to development of commercial relationships)

Before developing a commercial relationship with another party, such as an agent, supplier, customer, or other counterparty in commercial dealings, the Company shall evaluate the legality and ethical management policy of the party and ascertain whether the party has a record of unethical conduct, in order to ensure that the party conducts business in a fair and transparent manner and will not request, offer, or take bribes.

When the Company carries out the evaluation under the preceding paragraph, it may adopt appropriate audit procedures for a review of the counterparty with which it will have commercial dealings with respect to the following matters, in order to gain a comprehensive knowledge of its ethical management:

1. The enterprise's nationality, location of business operations, organizational structure, and management policy, and place where it will make payment.
2. Whether the enterprise has adopted an ethical management policy, and the status of its implementation.
3. Whether enterprise's business operations are located in a country with a high risk of corruption.
4. Whether the business operated by the enterprise is in an industry with a high risk of bribery.

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5. The long-term business condition and degree of goodwill of the enterprise.
6. Consultation with the enterprise's business partners on their opinion of the enterprise.
7. Whether the enterprise has a record of unethical conduct such as bribery or illegal political contributions.

Article 17 (Statement of ethical management policy to counterparties in commercial dealings)

Any personnel of the Company, when engaging in commercial activities, shall make a statement to the trading counterparty about the Company's ethical management policy and related rules, and shall clearly refuse to provide, promise, request, or accept, directly or indirectly, any improper benefit in whatever form or name.

Article 18 (Avoidance of commercial dealings with unethical operators)

All personnel of the Company shall avoid business transactions with an unethical agent, supplier, customer, or other counterparty in commercial interactions. When the counterparty or partner in cooperation is found to have engaged in unethical conduct, the personnel shall immediately cease dealing with the counterparty.

and blacklist it for any further business interaction in order to effectively implement the Company's ethical management policy.

Article 19 (Stipulation of terms of ethical management in contracts)

Before entering into a contract with another party, the Company shall gain a thorough knowledge of the status of the other party's ethical management, and shall make observance of ethical management part of the terms and conditions of the contract, stipulating at the least the following matters:

1. When a party to the contract becomes aware that any personnel has violated the terms and conditions pertaining to prohibition of commissions, rebates, or other benefits, the party shall immediately notify the other party of the violator's identity, the manner in which the provision, promise, request, or acceptance was made, and the monetary amount or other benefit that was provided, promised, requested, or accepted. The party shall also provide the other party with pertinent evidence and cooperate fully with the investigation. If there has been resultant damage to either party, the party may claim from the other party as damages, and may also deduct the full amount of the damages from the contract price payable.
2. Where a party is discovered to be engaged in unethical conduct in its commercial activities, the other party may terminate or rescind the contract unconditionally at any time.

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3. Specific and reasonable payment terms, including the place and method of payment and the requirement for compliance with related tax laws and regulations.

Article 20 (Handling of unethical conduct by personnel of the Company Corporation)

Upon discovering or receiving a complaint about any personnel's involvement in unethical conduct, the Company shall ascertain the relevant facts without delay; if it is verified that there is indeed a violation of applicable laws and regulations or the Company's policy and procedures of ethical management, the Company shall immediately require the violator to cease the conduct and shall make an appropriate disposition. When necessary, the Company will institute legal proceedings and seek damages to safeguard its reputation and its rights and interests.

With respect to the unethical conduct that has occurred, the Company shall charge relevant units with the task of reviewing the internal control system and relevant procedures and proposing corrective measures to prevent a recurrence of the same unethical conduct. The responsible unit of the Company shall submit to the board of directors a report on the unethical conduct, actions taken, and subsequent reviews and corrective measures.

Article 21 (Actions upon event of unethical conduct by others towards this Corporation)

If any personnel of the Company discovers that another party has engaged in unethical conduct towards the Company, and such unethical conduct involves alleged illegality, the Company shall report the relevant facts to the judicial and prosecutorial authorities; where a public service agency or public official is involved, the Company shall additionally notify the governmental anti-corruption agency.

Article 22 (Establishment of a system for rewards, penalties, and complaints, and related disciplinary measures)

The Company shall link ethical management to employee performance evaluations and human resources policy, and establish clear and effective systems for rewards, penalties, and complaints.

If any personnel of the Company seriously violates ethical conduct, the Company shall dismiss the personnel from his or her position or terminate his or her employment in accordance with applicable laws and regulations or the personnel policy and procedures of the Company.

The Company shall disclose on its intranet information the name and title of the violator, the date and details of the violation, and the actions taken in response.

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Article 23 (Enforcement)

These Procedures and Guidelines shall be implemented upon resolution of the Board of Directors, and shall be submitted to the Shareholders' Meeting. The same procedure shall be followed when the principles have been amended.

When these Procedures and Guidelines are submitted to the Board of Directors for discussion, each independent director's opinions shall be taken into full consideration, and their objections and reservations expressed shall be recorded in the minutes of the Board of Directors meeting. An independent director that is unable to attend a board meeting in person to express objection or reservation shall provide a written opinion before the board meeting unless there is a legitimate reason to do otherwise, and the opinion shall be recorded in the minutes of the Board of Directors meeting.

Article 24 (Date of Establishment)

The Procedures and Guidelines was first approved on March 25, 2014, the 10th meeting of the 2nd Board of Directors.

The first amendment was approved at the 4th meeting of the 7th Board of Directors on November 13, 2025.