



Waterson Corporation – Code of Ethics and Anti-Bribery Policy

笠源科技股份有限公司《道德準則與反貪腐政策》

1. Purpose 目的

Waterson is committed to conducting business with integrity, fairness, and transparency.

This Code of Ethics establishes the principles that guide the behavior of all Waterson employees, management, and business partners.

All business activities must comply with applicable laws, regulations, and ethical standards.

Our ethical standards not only guide internal conduct but also reflect Waterson's responsibility to stakeholders and the broader society, ensuring sustainable and transparent business practices.

笠源致力於以誠信、公平與透明的方式經營業務。

本道德準則旨在建立指導所有笠源員工、管理階層及業務夥伴行為的原則。

所有商業活動均應遵守適用之法律、法規及道德標準。

本公司之道德架構不僅規範內部行為，亦體現笠源對利害關係人及整體社會的責任，確保永續、透明且具責任感的企業運作實踐。

2. Business Integrity 商業誠信

- We conduct our business honestly and responsibly, avoiding any form of deception, fraud, or unfair advantage.
 - All financial records and transactions must be accurate, transparent, and maintained in accordance with relevant accounting standards.
 - We comply with all applicable laws, including those relating to trade, labor, environment, and product safety.
 - We are committed to preventing money laundering, embezzlement, and any misuse of company funds.
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- 我們以誠實且負責任的態度經營業務，避免任何欺騙、舞弊或不正當利益行為。
 - 所有財務紀錄與交易須真實、透明，並符合相關會計準則。
 - 我們遵守所有適用的法律，包括貿易、勞動、環保與產品安全相關法規。
 - 我們致力於防止洗錢、挪用資金或任何濫用公司資產的行為。



3. Fair Employment & Human Rights 公平雇用與人權

- Waterson supports the principles of human rights and fair labor practices.
- We prohibit the use of child labor, forced labor, or any form of human trafficking.
- Employees must be treated with respect and equality, regardless of gender, race, religion, or nationality.
- We value diversity and inclusion, ensuring equal opportunities in recruitment, development, and promotion.
- We maintain a work environment that is free from harassment, discrimination, and abuse of any kind.

- 笠源支持人權及公平勞動的原則。
- 我們嚴禁使用童工、強迫勞動或任何形式的人口販運。
- 公司員工應受到尊重與平等對待，不得因性別、種族、宗教或國籍而受到歧視。
- 我們重視多元與包容，確保在招募、培訓與升遷中提供平等機會。
- 我們維持一個無騷擾、無歧視且無任何形式虐待的工作環境。

4. Health, Safety & Environment 職安與環境保護

- We are committed to providing a safe and healthy workplace for all employees and contractors.
- We continually seek to minimize environmental impact through waste reduction, responsible material use, and pollution prevention.
- We comply with the applicable occupational safety, health, and environmental laws and regulations, and are committed to continuous improvement in these areas.
- Every employee shares responsibility for maintaining a safe workplace and protecting the environment through daily actions and awareness.
- We promote sustainable practices by improving energy efficiency, reducing carbon emissions, and encouraging resource recycling throughout our operations.

- 我們致力於提供所有員工與承包商安全、健康的工作環境。
- 我們持續推動減廢、負責任的材料使用及防止污染，以降低對環境的影響。
- 我們推動永續實踐，透過提升能源效率、降低碳排放及推廣資源循環，實現綠色營運。
- 每位員工皆有責任透過日常行動與意識維護安全職場並保護環境。
- 我們遵守所有適用的職業安全、衛生與環保相關法規，並持續精進與改善相關管理機制。



5. Conflict of Interest 利益衝突

- Employees and representatives must avoid situations where personal interests conflict with company or customer interests.
- Any potential conflict must be disclosed to management immediately.
- 員工及代表須避免個人利益與公司或客戶利益發生衝突的情形。
- 如有潛在衝突，應立即向管理階層報告。

6. Anti-Bribery and Anti-Corruption 反賄賂與反貪腐

- Waterson strictly prohibits any form of bribery, kickback, or corrupt payment—whether offered or received, directly or indirectly.
- No employee or representative may give or accept gifts, entertainment, or favors intended to influence business decisions.
- Payments to government officials, customers, suppliers, or other parties for the purpose of obtaining improper advantage are strictly forbidden.
- All business dealings must be recorded transparently and supported by legitimate documentation.
- Any suspected or actual case of bribery or corruption must be reported immediately to company management.
- 笠源嚴禁任何形式的賄賂、回扣或不正當付款，無論是直接或間接、主動或被動。
- 員工或代表不得提供或接受任何旨在影響商業決策的禮物、招待或好處。
- 禁止以金錢或其他利益向政府官員、客戶、供應商或第三方行賄，以取得不當利益。
- 所有商業往來必須透明記錄並具備合法憑證。
- 若發現或懷疑有賄賂或貪腐行為，應立即向公司管理階層報告。

7. Confidentiality & Intellectual Property 保密與智慧財產

- We safeguard confidential information belonging to Waterson, our customers, and our partners.
- Employees must not disclose or use proprietary data without authorization.
- Confidential information includes but is not limited to technical data, designs, manufacturing processes, financial information, business plans, and customer or supplier details.
- 我們保護笠源、客戶及合作夥伴的機密資訊。
- 員工不得未經授權洩露或使用任何專有資料。
- 機密資訊包含但不限於技術資料、設計圖、製程、財務資訊、業務計畫以及客戶或供應商資料。



8. Compliance and Reporting 遵循與舉報

- All employees and suppliers are expected to understand and comply with this Code.
- Violations may result in disciplinary action, termination of employment or contract, and, if applicable, legal consequences.
- Questions or concerns regarding ethical behavior should be raised with a supervisor or reported through the appropriate company channel.

- 所有員工與供應商皆應理解並遵守本準則。
- 違反者可能面臨懲戒處分、解僱或合約終止，必要時亦可能涉及法律責任。
- 若對道德行為有疑慮或發現不當情形，應向主管或公司指定管道反映。

9. Acknowledgment 確認與承諾

By working with or representing Waterson, each employee, contractor, and supplier acknowledges understanding of and commitment to this Code of Ethics and Anti-Bribery Policy.

Waterson reserves the right to take appropriate action, including disciplinary measures or contract termination, in cases of non-compliance.

所有與笠源合作或代表笠源之員工、承包商及供應商，皆應了解並承諾遵守本《道德準則與反貪腐政策》。

笠源保有針對違反本準則之行為採取適當措施（包含紀律處分或終止合約）的權利。

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