

## Parade Technologies Worldwide Anti-Bribery Policy

### 譜瑞科技 全球反賄賂政策

Parade Technologies, Ltd. and its affiliates (collectively, the “Company”) is committed to conducting business with honesty and integrity. This Worldwide Anti-Bribery Policy (“Policy”) is intended to guide the Company’s business activities so that the Company conducts business and operate under principles of fairness, transparency, integrity and ethical behavior. In cases where local law and this Policy have different standards, the higher standard applies.

譜瑞科技股份有限公司和其關聯企業（以下統稱“本公司”）秉持誠實守信經營業務。本全球反賄賂政策（“政策”）為本公司的業務行為管理標準，以便本公司在公平、透明、正直和符合道德倫理的行為準則下經營業務。如果業務所在地的法律和本政策有不同的標準時，則採用較高的標準。

This Policy applies to all Company’s employees, including executive officers, regular, temporary and contract workers (collectively referred to as “Employees” or “you” in this Policy). Company expects all Employees to uphold the highest standards of ethics and integrity in all business interactions.

本政策適用於所有本公司的員工，包括經理人、正式、臨時和委任員工（在本政策中統稱為“員工”或“您”）。本公司期望所有員工在所有業務往來中都能堅持最高的道德和誠信基準。

Employees must use sound judgement at all times and refrain from providing or accepting anything of value to a person if the offer may be considered a bribe, even if it is not discussed in this Policy. Even the appearance of impropriety could cause reputational or legal harm to the Company.

員工必須始終保持著明智的判斷力。授受行為通常可能被視為賄賂，所以應避免向任何人提供或接受具有價值的東西，縱使本政策未對授受細節進行說明，仍應避免。任何不適當地行為必然對本公司造成商譽或法律上的損害。

When faced with an ethical or legal question, you should seek out guidance from the head of your department, Human Resources department or the General Counsel for advice on how to make decisions that reflect our shared values and comply with the law.

當遇到道德或法務問題時，您應該諮詢部門主管、人力資源部或法務長，共同商討符合公司共同價值和法律要求的決定。

**Prohibition.** Parade strictly prohibits the taking or payment of bribes to anyone for any reason. Just offering a bribe, even if it is not accepted, is a violation of this Policy. Parade strictly prohibits all public and commercial bribery.

**禁止：**本公司嚴禁以任何理由向任何人收受賄賂。縱使只是試圖賄賂但對方尚未接受，仍違反了本政策。本公司嚴禁所有公共和商業的賄賂。

Employees shall not obtain undue or improper advantage by bribery or corruption. This prohibition covers promising, offering, authorizing, giving, asking, agreeing, receiving, soliciting or accepting anything of

value, either directly or indirectly through a third party, such as distributor, sales representative, customer, vendor or supplier, (i) if it creates an expectation that the recipient will act improperly in return, or (ii) in order to obtain or retain business, to direct business or to induce or influence an action or decision to any person, or otherwise gain an improper advantage.

員工不得通過賄賂或貪污獲得不正當或不適當的利益，且不論該授受行為是直接或間接透過協力廠商（例如代理商，業務代表，客戶，承包商或供應商）。此項禁令涵蓋經由承諾、提供、授權、給予、要求、同意、接受、徵求或接受任何有價值的東西，且（i）期望接收者以不正當利益作為回報；或（ii）為了獲得或維持業務，行使業務職權、誘使或影響某人的行為或決定，由此方式獲得不正當利益的行為。

**Forms of Bribes.** Bribes are not limited to cash or cash equivalents. A bribe can be “anything of value” to the recipient or their family members or friends. “Anything of value” can take the form of any of the following: cash or cash equivalent such as stock or gift cards; loans; travel or entertainment expenses for leisure and not related to any business matter; cultural articles; billing schemes such as excessive discount; gifts or hospitality arrangements; charitable contribution or scholarship; recruitment or promises of future employment or superiority in employment, paid or unpaid, to the recipient or their family members; or any personal favors.

**賄賂的形式:**賄賂並不限於現金或現金等價物件。「任何具有價值的東西」給於接收者或其親朋好友都可視同是賄賂的行為。「任何具有價值的東西」可為下列任何一種形式：現金或現金等值對象，例如股票或禮券、貸款、與任何業務往來不相關之休閒旅行或娛樂支出、文化物品、支付方案，例如高度折扣、禮物或應酬款待、慈善捐款或獎學金、向接受者或其家庭成員的提供有薪或無薪的招募或對未來工作的承諾和優勢或任何個人恩惠。

“Anything of value” that is equivalent of more than US\$75 in value is not encouraged to be given or accepted by an Employee and subject to the head of your department’s approval.

員工不應該提供或接受價值超過 75 美元的「任何有價值的東西」。如有需要時，必須經過部門主管的批准。

**Interactions with Government Officials.** While the Company prohibits all bribery, it is important to know that anti-bribery laws around the world provide serious civil and criminal penalties for giving “anything of value” to Government Officials. Extra care must be taken when interacting with Government Officials. Violations of these anti-bribery laws can have severe consequences for the Company, as well as for the individuals involved.

**與政府官員的互動:**除了本公司明確禁止所有賄賂行為，世界各國也有制定相關的反賄賂條款，對於向政府官員提供「任何有價值的東西」的賄賂行為，會面臨相當嚴厲的民事和刑事處罰。當與政府官員互動時，必須格外注意。違反這些反賄賂條款，將會對公司及涉案個人造成嚴重的後果。

**Hospitality, Travel & Business Gifts.** The purpose of hospitality, travel, and gifts in a commercial setting is to create goodwill and sound working relationships, not to gain unfair advantage.

**款待，旅行和商務禮品:**在商業環境下，應酬款待、商務旅行和送禮的目的是建立善意和良好的合作默契，而不是借此獲得不當的優勢。

“Hospitality” is the provision and acceptance of meals and entertainment in connection with a business relationship. “Travel” is sometimes provided in the form of cab fare, other ground transportation, or air transportation in connection with promoting Company’s products. “Business gifts” are gifts provided or accepted in the course of a business relationship. Any hospitality, travel or business gift that is equivalent of more than US\$75 in value is not encouraged to be given or accepted by an Employee and subject to the head of your department’s approval.

「款待」指提供或接受與業務相關的餐飲和娛樂招待。「旅行」指為宣傳公司產品所提供之計程車費、其他地面或空中運輸交通工具。「商務禮品」是在業務關係過程中提供或接受的禮品。員工不應該提供或接受價值超過 75 美元的任何款待、旅行或商務禮品。如有需要時，必須經過部門主管的批准。

Appropriate hospitality, travel, and business gifts usually bear the following hallmarks:

- They are offered for a legitimate business purpose, without the intention to influence someone’s behavior to benefit Parade, or to reward someone for benefitting the Company.
- They do not exceed reasonable and customary amounts in the relevant jurisdiction or context, and are not provided frequently.
- Cash and cash equivalents are not permitted.
- They comply with local law.
- They are provided or accepted openly and transparently.
- They are provided or accepted in Company’s name, and not in your name or on your personal behalf.
- The provision or acceptance of the hospitality, travel or business gifts will not create the appearance of impropriety or otherwise bring embarrassment to the Company.
- The provision or acceptance of hospitality, travel and business gifts is properly recorded in the Company’s books and records.

適當的款待、旅行和商務禮品普遍具有以下特質：

- 系基於合法的商業目的所提供的，且無意影響他人的行為，或酬謝他人，進而使本公司獲得利益。
- 非經常性，且不超過所在司法管轄區範圍內的合理和符合慣例的金額。
- 提供現金和現金等價物是不被允許。
- 遵守當地法律。
- 該提供或接受行為是公開且透明地。
- 該提供或接受的行為系以公司的名義所為，而非以員工個人名義或基於員工個人行為。
- 該提供或接受的款待、旅行或商務禮品的行為，不會對公司造成負面影響。
- 該提供或接受的款待、旅行和商務禮品的行為，正式登錄在公司的帳簿和記錄中。

**Recordkeeping & Internal Controls.** The Company’s books and records must be accurate and complete, and Company internal controls must never be circumvented. All business dealings should be transparently performed and accurately reflected in reasonable detail in the Company’s books and records.

**記錄保存和內部控制:**公司的帳簿和記錄必須準確、完整，且絕不能有規避公司內部控制的行為。所有業務往來應透明執行，並將合理的細節準確登錄在公司的帳簿和記錄中。

Employees must keep and maintain accurate financial and other business records. Such records must evidence the business reason for making payments to third parties in sufficient detail to enable the Company to identify the date, purpose, individuals involved in, and amount of the expense. For example, employees must keep a written record of hospitality or business gifts accepted or offered that sufficiently identify the purpose of the hospitality/gift, the recipient, the value, and the date provided.

員工必須保存和維護準確的財務和其他業務記錄。此類記錄必須充分證明向協力廠商付款的商業原因，以使公司能夠確認日期、目的、參與人員和費用金額。例如，員工必須保留接受或提供款待或商務禮物的書面記錄，以有效確認該款待/禮物的目的、接受者、價值和日期。

All Parade transactions must be supported by appropriate documentation. Appropriate documentation includes the terms of sales. Side arrangements are strictly prohibited.

所有本公司交易都必須有適當的文件支持。適當的文件包括銷售條款。嚴格禁止附帶約定。

This Policy strictly prohibits the creation or alteration of records for the purpose of concealing the true nature of a payment. Under no circumstances should false, misleading, or artificial entries be made in the books and records of the Company.

本政策嚴格禁止為掩蓋付款的真實性質所為的創建或更改記錄。在任何情況下，均不應在公司的帳簿和記錄中進行虛假、誤導或偽造之記錄。

**Employee's Responsibilities & Reporting Concerns.** Employees are expected to conduct business with honesty and integrity. If you have any questions about this Policy or whether something may be considered a bribe, promptly contact the head of your department, Human Resources department or the General Counsel.

**員工的責任和彙報有顧慮的事件:**員工應誠實正直地經營業務。如果您對此政策有任何疑問，或者懷疑某事件可能有賄賂之嫌，請立即聯繫您的部門主管、人力資源部或法務長。

Any violation of this Policy must be reported directly to the CEO or General Counsel. Parade will not discriminate or retaliate against any person who, in good faith reports any matter under this Policy. Coming forward will not necessarily protect a person from the consequences of his or her own misconduct. Anyone who attempts to retaliate will be subject to disciplinary actions, up to and including termination of employment.

任何違反本政策的行為必須直接向公司總裁或法務長報告。譜瑞不會差別對待或報復任何真誠舉報違反本政策下所規定事項的人員。違反者若自行舉報其不當行為，並不一定就能免除處分。任何試圖進行報復的人將受到紀律處分，最高處分包含解雇。

Any violation of this Policy by Parade Employees will subject the person to disciplinary action, including termination of employment.

任何違反本政策的本公司員工將受到紀律處分，包括解雇。