

PNE 行為準則 Code of Conduct

引言 | Introduction

我們的承諾 | Our Commitment

PNE 致力於透過制定並實踐符合道德標準的商業行為，為社會與環境做出積極貢獻。我們深信，唯有以負責任的態度執行業務策略與日常營運，方能實現永續的財務成功。PNE 以成為道德企業為榮，並要求所有員工、供應商及合作夥伴（以下統稱「PNE 成員」）皆恪守本準則。透過落實本準則，我們旨在為股東、員工、商業夥伴、客戶及所有利害關係人創造長期價值。

PNE is committed to making positive contributions to society and the environment by establishing and implementing business practices that meet ethical standards. We firmly believe that only by conducting our business strategies and daily operations in a responsible manner can we achieve sustainable financial success. PNE takes pride in being an ethical company and requires all employees, suppliers, and partners (collectively referred to as "PNE Members") to comply with this Code. Through the implementation of this Code, we aim to create long-term value for shareholders, employees, business partners, customers, and all stakeholders.

PNE 遵循經濟合作暨發展組織（OECD）之《負責任商業行為盡職調查指南》，每年定期進行盡職調查評估。我們堅定支持《聯合國世界人權宣言》，並承諾遵守所有營運據點之國際、國家及地方法律規範。我們的承諾聚焦於以下核心原則：勞工與人權、健康與安全、環境保護，以及商業道德（含反貪腐）。

PNE follows the OECD Due Diligence Guidance for Responsible Business Conduct and conducts regular annual due diligence assessments. We strongly support the Universal Declaration of Human Rights and are committed to complying with all applicable international, national, and local laws and regulations in the regions where we operate. Our commitments focus on the following core principles: labor and human rights, health and safety, environmental protection, and business ethics (including anti-corruption).

適用範圍 | Scope

本準則適用於所有 PNE 員工、供應商及被授權方。遵守本準則為 PNE 與供應商簽訂任何協議之強制性構成部分，為雙方合作之前提。

This Code applies to all PNE employees, suppliers, and authorized parties. Compliance with this Code is a mandatory component of any agreement between PNE and its suppliers and constitutes a prerequisite for cooperation.

本準則之規範亦延伸至供應商之全體員工，無論其聘僱形式為正式、臨時、短期合約或兼職。供應商有責任確保其所有代表或分包商不得違反本準則之標準，此責任包含但不限於：向各層級傳達準則內容，並確保相關措施已確實執行。

The provisions of this Code also extend to all employees of suppliers, regardless of whether they are employed on a permanent, temporary, fixed-term, or part-time basis. Suppliers are responsible for ensuring that their representatives or subcontractors do not violate the standards set out in this Code. This responsibility includes, but is not limited to, communicating the Code at all levels and ensuring that appropriate measures are effectively implemented.

PNE 將定期審查本準則之適切性與有效性，以符合國際標準與最佳實務。

PNE will periodically review the appropriateness and effectiveness of this Code to ensure alignment with international standards and best practices.

合規與溝通 | Compliance & Communication

PNE 嚴格遵守本準則及所有適用法律。若本準則與當地法律間存在衝突或不一致之處，PNE 將遵循其中較嚴格之規定。PNE 承諾持續改善，並深信與供應商建立基於誠信與透明之長期合作關係至關重要。我們鼓勵開放、誠實的溝通，並視其為成功商業關係的基石。

PNE strictly complies with this Code and all applicable laws. In the event of any conflict or inconsistency between this Code and local laws, PNE will adhere to the more stringent requirement. PNE is committed to continuous improvement and firmly believes that building long-term relationships with suppliers based on integrity and transparency is essential. We encourage open and honest communication and regard it as the foundation of successful business relationships.

PNE 成員在以下情況下負有積極義務：

1. 主動補救：承諾並立即採取行動，對任何不合規情事進行及時補救。
2. 即時通報：一旦發現任何違反本準則之行為，必須立即向 PNE 之相關高階管理層及/及/或法務負責人報告。

PNE Members have a proactive obligation in the following situations:

- Remedial action: Commit to and take immediate action to promptly remedy any instances of non-compliance.
- Immediate reporting: Upon becoming aware of any violation of this Code, it must be reported without delay to the relevant senior management and/or the legal function of PNE.

我們建立暢通的舉報管道，鼓勵開放溝通。所有舉報內容將予以保密，並嚴禁對舉報人施加任何形式之報復或歧視

We have established accessible reporting channels to encourage open communication. All reports will be treated confidentially, and any form of retaliation or discrimination against whistleblowers is strictly prohibited.

行為準則 | Detail for Code of Conduct

1. 勞工與人權 | Labor and Human Rights

1.1 禁止歧視 | Non-discrimination

PNE 成員不得基於任何理由歧視員工。所有與雇用相關之決定（包含招募、升遷、懲戒、解僱及退休）應僅基於客觀、與工作相關之能力與條件。員工應享有平等權利，不因國籍、種族、宗教、年齡、身心障礙、性別、性傾向、婚姻狀況、工會會員身份或政治立場而受到差別待遇。

PNE Members shall not discriminate against employees on any grounds. All employment-related decisions, including hiring, termination, and retirement, shall be based solely on relevant and objective criteria. PNE Group Members shall ensure that employees enjoy equal rights and are not treated differently based on nationality, religion, age, disability, gender, sexual orientation, marital status, union membership, etc.

1.2 禁止強迫勞動 | Forced Labor

PNE 成員不得參與、支持或受益於任何形式之強迫、抵債或非自願勞動。員工應享有行動自由，並得於班次結束後自由離開工作場所。嚴禁扣留員工之身份證件、護照或收取任何形式之僱用押金。

PNE Members shall not participate in or benefit from any form of forced labor. Employees must be allowed to move freely and leave the workplace after their shift ends. The withholding of employees' identification documents or the collection of employment deposits is prohibited.

1.3 禁止童工 | Child Labor

PNE 成員嚴禁使用或受益於童工。所有員工之年齡必須符合營運所在地法律所規定之最低就業年齡。此外，PNE 對雇用未滿 18 歲之員工從事任何職位採取零容忍政策。

PNE Members shall not use or benefit from child labor. The age of all full-time employees must meet the legal minimum age for employment in the applicable jurisdiction. Simultaneously, PNE maintains a zero-tolerance policy towards hiring employees under the age of 18 for any position.

1.4 禁止騷擾與虐待 | Harassment and Abuse

PNE 成員應提供一個免受騷擾之安全工作環境，保護員工不受同事、主管或任何第三人之身體、言語、性騷擾、心理脅迫、虐待或威脅。成員應建立明確之申訴政策與處理機制，確保員工能安心舉報。

PNE Members shall protect employees from any physical, verbal, sexual, or psychological harassment, abuse, or threats in the workplace by colleagues or management. Clear policies and complaint handling mechanisms shall be established.

1.5 工作時間、薪資與福利 | Working Hours, Wages, and Benefits

PNE 成員應遵守營運所在地最嚴格之法律及/或行業標準，以規範工資、工時、加班及福利。

- 工時：每週正常工作時間不得超過 48 小時（若當地法律規定更短，則從其規定）。
- 加班：加班必須為自願，且每週不得超過 12 小時（或當地法律允許之上限）。加班費應以高於正常時薪之費率計算，並以法定貨幣定期支付。
- 休息：員工每工作七天至少享有連續 24 小時之休息，工作期間應有合理之休息間隔。
- 薪資：除國家法律規定或經員工明確同意外，不得將扣減工資作為紀律處分。所有員工應獲得清晰、符合法律規定之薪資單。

PNE Members shall comply with the most stringent applicable laws and/or industry standards in the locations where they operate with respect to wages, working hours, overtime, and benefits.

- Working hours: Regular working hours shall not exceed 48 hours per week (or the lower limit if required by local law).
- Overtime: Overtime must be voluntary and shall not exceed 12 hours per week (or the maximum permitted by local law). Overtime shall be compensated at a rate higher than the regular hourly wage and paid regularly in legal tender.
- Rest: Employees shall be entitled to at least 24 consecutive hours of rest in every seven-day period, and reasonable breaks shall be provided during working hours.
- Wages: Wage deductions shall not be used as a disciplinary measure unless permitted by national law or with the explicit consent of the employee. All employees shall receive clear and legally compliant payslips.

1.6 休假權益 | Leave Entitlements

PNE 成員應依法授予員工病假、年假，以及針對新生兒或新收養子女之父母所適用之育嬰假。休假期間，員工應受到保護，不得面臨解僱威脅，並有權在休假結束後恢復原職位及相同之薪資福利。

PNE Members shall grant employees sick leave, annual leave, and parental leave for the birth or adoption of a child in accordance with applicable laws. During such leave, employees shall be protected from dismissal and shall have the right to return to their original position with the same salary and benefits upon completion of the leave.

1.7 僱用契約 | Employment Contracts

PNE 成員應向所有員工提供書面、可理解且具法律約束力之勞動契約。非永久性（如臨時、季節性）員工之勞動條件，不得低於永久性員工。

PNE Members shall provide all employees with written, understandable, and legally binding employment contracts. The employment conditions of non-permanent employees (such as temporary or seasonal workers) shall not be less favorable than those of permanent employees.

1.8 結社自由與集體談判 | Freedom of Association and Collective Bargaining

PNE 成員應承認並尊重員工享有結社自由及集體談判之權利。

- 所有員工均有權自願加入或組織工會，雇主不得干涉、阻撓或破壞工會之組織與運作。
- 不得歧視工會代表，並應保障其於工作場所履行代表職責。
- 若當地法律對結社自由與集體談判權設有限制，供應商仍應在法律許可範圍內，建立獨立、自由之替代溝通與協商機制，且不得從中阻礙。

PNE Members shall recognize and respect employees' rights to freedom of association and collective bargaining.

- All employees have the right to voluntarily join or form trade unions, and employers shall not interfere with, obstruct, or undermine the establishment or operation of such organizations.
- Trade union representatives shall not be discriminated against and shall be allowed to carry out their representative functions in the workplace.
- Where local laws restrict the rights to freedom of association and collective bargaining, suppliers shall, within the limits of applicable law, establish independent and free alternative mechanisms for communication and consultation, and shall not hinder such processes.

1.9 弱勢群體保護與隱私保護 | Protection of Vulnerable Groups & Privacy

PNE 成員應遵守《聯合國公民與政治權利國際公約》之精神。

- 進行生產及自然資源利用時，不得破壞原住民及其他弱勢群體賴以維生之資源與生計，禁止大規模侵佔土地、過度開採水資源及自然資源。
- 成員應尊重員工及第三方之個人隱私，除符合當地法律規定外，不得非法蒐集個人資訊或實施監控。

PNE Members shall adhere to the principles of the International Covenant on Civil and Political Rights (ICCPR).

- In the course of production and the use of natural resources, Members shall not deprive Indigenous peoples or other vulnerable groups of the resources and livelihoods on which they depend. Large-scale land appropriation and the excessive exploitation of water and natural resources are prohibited.
- Members shall respect the personal privacy of employees and third parties. Except as permitted by applicable local laws, the unlawful collection of personal data or unauthorized surveillance is prohibited.

2. 健康與安全 | Health and Safety

2.1 管理體系與事故紀錄 | Management Systems & Accident Recording

PNE 成員應依法建立並維護有效之職業健康與安全管理系統。此系統應包含：員工諮詢與資訊通報機制，以及準確記錄所有事故、傷害及已知職業病風險暴露之程序。

PNE Members shall establish and maintain effective occupational health and safety management systems in accordance with applicable laws. Such systems shall include mechanisms for employee consultation and information communication, as well as procedures for accurately recording all incidents, injuries, and known exposures to occupational health risks.

2.2 衛生設施 | Sanitary Infrastructure

PNE 成員應提供乾淨、衛生且充足之基礎設施，以滿足全體員工之需求。此設施包含工作場所及任何由 PNE 提供之住宿場所，必須包含：清潔之廁所、飲用水，以及必要時用於儲存食物之衛生設備。

PNE Members shall provide clean, hygienic, and adequate facilities to meet the needs of all employees. These facilities shall cover both workplaces and any accommodations provided by PNE, and must include clean toilet facilities, access to potable water, and, where necessary, sanitary facilities for food storage.

2.3 應急準備 | Emergency Preparedness

PNE 成員應建立預防事故發生之程序，並制定有效之緊急應變計畫，以應對影響員工及周邊社區之健康緊急事件與工業安全事故。應定期進行消防與緊急疏散演練。

PNE Members shall establish procedures to prevent accidents and develop effective emergency response plans to address health emergencies and industrial safety incidents affecting employees and surrounding communities. Regular fire safety and emergency evacuation drills shall be conducted.

3. 環境 | Environment

3.1 環境管理與持續改善 | Environmental Management & Continuous Improvement

PNE 成員應積極預防，並建立有效系統以最小化、補救及報告其活動、產品及服務所造成之任何負面環境影響。PNE 承諾持續提升整體環境績效，並致力於與自身供應商合作，共同提升整個產品生命週期之環境表現。

PNE Members shall take proactive measures to prevent, and establish effective systems to minimize, remediate, and report any adverse environmental impacts arising from their activities, products, and services. PNE is committed to continuously improving overall environmental performance and to working collaboratively with its suppliers to enhance environmental performance across the entire product lifecycle.

3.2 污染防制 | Pollution Prevention

PNE 成員應確保其營運活動完全符合所有關於空氣排放、噪音污染、廢水及廢棄物排放之適用法律法規。鼓勵成員採用最佳可行技術（BAT）以降低污染。

PNE Members shall ensure that their operations fully comply with all applicable laws and regulations relating to air emissions, noise pollution, wastewater, and waste discharge. Members are encouraged to adopt Best Available Techniques (BAT) to reduce pollution.

3.3 廢棄物管理 | Waste Management

PNE 成員應建立並維護：

1. 廢棄物清單：盤點並監控所產生之有害及無害廢棄物之類型與數量。
2. 管理程序：制定廢棄物安全儲存、清運及處置之作業程序，優先考量減量、再利用與回收。

PNE Members shall establish and maintain:

- Waste inventory: Identify and monitor the types and quantities of hazardous and non-hazardous waste generated.
- Management procedures: Develop procedures for the safe storage, handling, transportation, and disposal of waste, with priority given to reduction, reuse, and recycling.

4. 商業道德 | Business Ethics

4.1 反貪腐與反賄賂 | Anti-Corruption and Bribery

PNE 成員應嚴格遵守所有適用之反貪腐法律。

- 不得為獲取不正當利益，直接或間接向任何公職人員、商業夥伴或第三方承諾、提供、授權或給予任何有價之物。
- 不得從事任何形式之貪腐、敲詐勒索、挪用公款或詐欺行為。PNE 將確保所有相關員工及第三方均知悉並遵守相關法律。

PNE Members shall strictly comply with all applicable anti-corruption laws.

- They shall not, directly or indirectly, promise, offer, authorize, or give anything of value to any public official, business partner, or any other third party for the purpose of obtaining an undue advantage.
- They shall not engage in any form of corruption, extortion, embezzlement, or fraud. PNE will ensure that all relevant employees and third parties are aware of and comply with applicable anti-corruption laws.

4.2 禮品與招待 | Gifts and Entertainment

PNE 成員不得向任何 PNE 員工或其對應窗口提供金錢、捐贈、貴重禮品或奢華娛樂招待，以試圖影響商業決策。所有提供給員工之禮品與招待均須具備正當商業理由，且必須透明。凡超過象徵性價值之禮品或招待，皆須事先取得相關管理階層之書面批准，並予以登記存檔。

PNE Members shall not offer money, donations, valuable gifts, or extravagant entertainment or hospitality to any PNE employee or their counterparts in an attempt to influence business decisions. All gifts and entertainment provided to employees must have a justifiable business rationale and must be transparent. Any gifts or entertainment exceeding a nominal value must receive prior written approval from the relevant management and be duly recorded.

4.3 負責任採購與資料隱私 | Responsible Sourcing & Data Privacy

PNE 成員應對其供應鏈中之關鍵原材料（如衝突礦產）進行盡職調查，確保其來源符合道德規範且非來自衝突地區。

同時，成員必須保護所有商業機密、智慧財產權及個人資料，並嚴格遵守適用之資料隱私法律（如歐盟《一般資料保護規則》）。

PNE Members shall conduct due diligence on key raw materials within their supply chain (e.g., conflict minerals) to ensure that their sources are ethical and not derived from conflict-affected areas.

Concurrently, Members must protect all trade secrets, intellectual property, and personal data, and strictly comply with applicable data privacy laws (such as the EU General Data Protection Regulation).

4.4 公平競爭 | Fair Competition

PNE 成員應遵守所有適用之反壟斷與公平競爭法律，承諾以誠信原則進行商業活動，並在市場中進行公平競爭。

PNE Members shall comply with all applicable anti-trust and fair competition laws, committing to conducting business with integrity and competing fairly in the marketplace.

4.5 動物福利 | Animal Welfare

若供應商之業務涉及動物，必須尊重動物福利，採取措施減少對經濟動物及役用動物之負面影響，並嚴格遵守各國及國際動物福利法律法規。

If the Supplier's operations involve animals, they must respect animal welfare, implement measures to minimize adverse impacts on production animals and working animals, and strictly comply with all national and international animal welfare laws and regulations.

監督與執行 | Oversight & Enforcement

PNE 將透過多元方式監督供應商之合規情形，包含但不限於：

- 自我評估問卷
- 文件審查
- 現場稽核
- 委託第三方獨立評估

PNE will monitor supplier compliance through a variety of methods, including but not limited to:

- Self-assessment questionnaires
- Document reviews
- On-site audits
- Commissioning third-party independent assessments

任何違反本準則之行為，尤其是涉及強迫勞動、童工、貪腐或重大環境安全事故之嚴重違規，

PNE 將立即採取行動，其措施包括但不限於：

1. 要求提交詳細之根本原因分析與矯正預防計畫（CAP）。
2. 縮減業務份額。
3. 暫停新訂單。
4. 終止商業合作關係。

Any violation of this Code, particularly serious violations involving forced labor, child labor, corruption, or major environmental safety incidents, will lead PNE to take immediate action. Such actions include but are not limited to:

1. Requiring the submission of a detailed root cause analysis and corrective and preventive action plan (CAP).
2. Reducing business share.
3. Suspending new orders.
4. Terminating the business relationship.

我們期待與您攜手，共同推動負責任且永續的商業實踐，為世界創造正向影響。

We look forward to working with you to promote responsible and sustainable business practices.

批准 | Approved by:

PNE 管理層 | PNE Management Team

2026 年 6 月 | June 2026

