



亞洲水泥

ASIA CEMENT CORPORATION

Asia Cement Corporation Anti-Corruption Policy

Enacted by the Board of Directors on November 9, 2022

■ 1. Purpose

The Company is committed itself to carry out the prevention of corruption and adopted the zero-tolerance attitude toward corruption. Hence, it formulated this policy as the reference for committing and implementing various measures on countering corruption.

■ 2. Scope and range of application

This policy is applicable to board directors, managers, employees, agents or actual controllers of the Company (herein after referred to as the Company's personnel).

■ 3. Prohibition of corruption behaviors

The Company prohibits corruption behaviors. The corruption behaviors identified in this policy refer to that the Company's personnel, while conducting businesses, directly or indirectly giving, accepting, promising or requesting any improper advantages for the purpose of closing a transaction or for self-interests or interests of others.


■ 4. Compliance of applicable anti-corruption laws

The Company's personnel must abide by all applicable anti-corruption laws and regulations which are considered as code of conducts in each jurisdiction where the Company does business.

■ 5. Anti-corruption management system

The Company's anti-corruption management system was established in accordance with ISO 37001 standard. The operation mode of "Plan-Do-Check-Act, PDCA" was adopted to establish the anti-corruption management system which met the purpose of the Company. An "Anti-Corruption Management Handbook" was provided to set, review and put in place the framework for reaching the goal of anti-corruption in order to ensure the effective operation and the continuous improvement.

The Company's President is assigned as the top management of the corruption management system who authorizes the Secretarial Department as the dedicated unit for anti-corruption. Appropriate resources are provided to this unit to ensure its proper competency, authority and independence. In the event of encountering significant anti-corruption related issues, the Secretarial Department may directly report to the top management and the Board of Directors.



■ **6. The Company's commitment and implementation of anti-corruption**

The Company must request the directors and the top management to announce a declaration on the compliance of the anti-corruption policy, and to earnestly implement it both in the internal management and the external commercial activities.

The Company must request employees, in the conditions for employment, to comply with the anti-corruption policy and the related management systems.

■ **7. The Company's handling of corruption behaviors**

In the event that the Company discovers or is reported that the Company's personnel is involved in any corruption behaviors, it must find out the truth first. If it is proved that the relevant laws, regulations or this policy is violated, based on the seriousness of the case, the Company will impose punishment in accordance with the regulations of rewards and punishments. Once the employment is terminated, this person will never be employed by the Company and its affiliated enterprises. If necessary, the Company may report the case to the competent authority or bring it to judicial authorities for investigation. In the event that the Company's personnel intended to seek improper interests for him/herself or others by taking the advantages of the job position and resulted in the loss of the Company, in addition to the termination of the employment, this person shall unconditionally compensate all loss of the Company caused by this case.

In the event that the Company discovers or is reported that other person conducts dishonest behavior including bribery to the Company personnel, if it is involved in illegal affairs, the Company must report the facts to judicial authorities; if any public office or civil servant is involved, the Company must inform government integrity authority.



■ **8. Email and dedicated phone number for reporting**

An independent email of the Company for reporting bribery behaviors is: speak-up@acc.com.tw and the phone number for reporting is: +886-2-27338000 #8195. The Company encourages good faith realname or anonymous reporting of possible or actual dishonest or bribery behaviors, or reasonable suspects on violations and utilizing of the weaknesses in the anti-corruption management system. The informer must fill in the attached "Form for Reporting Dishonest Behaviors" plus provides concrete evidence. The Company must treat the identity of the informer and the content of the reporting as confidential and ensures that the informer will not be improperly treated due to reporting.



■ **9. Implementation**

This policy is implemented after the resolution is passed by the Board of Directors, the same shall apply to the amendment of this policy.