

VHQ MEDIA HOLDINGS LTD	34. Principles of Corporate Social Responsibility	Document No. : 34 VHQ/SCR
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Chapter 1 General Provisions

第一章 總則

1. To put the corporate social responsibility into practice and promote the balanced and sustainable development of the economy, society and ecology, the Company has laid down the “Corporate Social Responsibility Policy” pursuant to the laws and articles of incorporation, as well as its agreement with the Taiwan Stock Exchange and the relevant regulations, and also considering the development trend of corporate social responsibility in both domestic and international markets and the Company’s overall operation. The Policy was adopted by the Board of Directors. To put this Policy into practice, these Principles are set forth for abidance, with reference to the Corporate Social Responsibility Best Practice Principles for TWSE/GTSM-Listed Companies, and considering the industry’s characteristics of the Company.

為協助上市上櫃公司實踐企業社會責任，並促進經濟、社會與環境生態之平衡及永續發展，臺灣證券交易所股份有限公司及財團法人中華民國證券櫃檯買賣中心爰共同要求制定企業社會責任實務守則，並考慮國內和國際兩個市場以及公司的整體運作企業社會責任的發展趨勢以資遵循。這是由董事會通過之政策。公司訂定公司本身之企業社會責任守則，並考慮公司行業特點，以管理其環境社會風險與影響。

2. These Principles are applicable to the overall operational activities of the Company and the Group enterprises. While the Company is engaged in business operation, it shall actively practice its corporate social responsibility, in correspondence with the international trend of balanced economic, social and corporate governance development. Moreover, by undertaking the corporate citizenship, the Company is expected to enhance its contribution to the national economy, improve life quality for the employees, community and society, and promote the corporate social responsibility-oriented competitive edge.

本守則以上市上櫃公司為適用對象，其範圍包括公司及其集團企業之整體營運活動。本守則鼓勵上市上櫃公司於從事企業經營之同時，積極實踐企業社會責任，以符合平衡環境、社會及公司治理發展之國際趨勢，並透過企業公民擔當，

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提升國家經濟貢獻，改善員工、社區、社會之生活品質，促進以企業責任為本之競爭優勢。

3. The Company shall fulfill its corporate social responsibility on the basis of respecting for social ethics and caring stakeholders' rights. At the same time when pursuing sustainable operation and profitability, the company should put emphasis on environment, society and corporate governance and incorporate these factors in the Company's management and operation. 本公司履行企業社會責任，應本於尊重社會倫理與注意其他利害關係人之權益，在追求永續經營與獲利之同時，重視環境、社會與公司治理之因素，並將其納入公司管理與營運。

4. The Company is to practice its corporate social responsibility according to the following principles:

上市上櫃公司對於企業社會責任之實踐，宜依下列原則為之：

(1) Putting corporate governance into practice.

落實推動公司治理。

(2) Developing sustainable environment.

發展永續環境。

(3) Maintaining social welfare.

維護社會公益。

(4) Strengthening information disclosure of corporate social responsibility.

加強企業社會責任資訊揭露。

Chapter 2 Putting Corporate Governance into Practice

第二章 落實推動公司治理

5. The Company's management shall fulfill the manager's duty of care to urge actual practice of the corporate social responsibility, review the result of its implementation and make continuous improvement from time to time, so as to ensure that the corporate social responsibility policy is put into practice. The Company's management is to fulfill the corporate social responsibility in the following aspects:

本公司之董事會應盡善良管理人之注意義務，以督促企業實踐社會責

任，並隨時檢討其實施成效及持續改進，確保企業社會責任政策之落實。

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實踐。本公司的管理是在以下幾個方面履行企業的社會責任：

(1) Incorporating corporate social responsibility into the Company's operational activities and development.

將企業社會責任納入公司之營運活動與發展方向。

(2) Proposing a corporate social responsibility mission, vision or values.

提出企業社會責任使命（或願景、價值），制定企業社會責任政策聲明。

(3) Ensuring the disclosed of information regarding corporate social responsibility.

確保企業社會責任相關資訊揭露。

6. To ensure sound management of the corporate social responsibility, the Company's Department of Planning is put in charge to propose and implement the corporate social responsibility policy and system, and the implementation result shall be disclosed in the annual report.

本公司為健全企業社會責任之管理，宜設置推動企業社會責任之專（兼）職單位，負責企業社會責任政策或制度之提出及執行，實施結果應在年度報告中揭露。

7. The Company shall understand the stakeholders' reasonable expectations and needs, and properly respond to the important issues they concerns regarding corporate social responsibility, based on the respect for the stakeholders' rights, identification of the Company's stakeholders and through appropriate mode of communication and participation of stakeholders.

本公司應本於尊重利害關係人權益，辨識公司之利害關係人並透過適當溝通方式及利害關係人之參與，瞭解其合理期望及需求，並妥適回應利害關係人所關切之重要企業社會責任議題。

8. The Company shall establish the Code of Corporate Governance and Code of Ethics to consummate corporate governance.

本公司宜遵循上市上櫃公司治理實務守則及上市上櫃公司訂定道德行為準則參考範例，建置有效之公司治理架構及相關道德標準及事項，以健全公司治理。

9. The Company shall comply with relevant laws and regulations when engaging in operational activities, and put the following into practice to create an environment of fair competition:

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上市上櫃公司從事營運活動應遵循相關法規，並落實下列事項，以營造公平競爭環境：

- (1) Avoid engaging in unfair competition.
避免從事違反不公平競爭之行為。
- (2) Truly fulfill the tax- paying duty.
確實履行納稅義務。
- (3) Act against corruption and bribery, and establish a proper management system.
反賄賂貪瀆，並建立適當管理制度。
- (4) Corporate donations should compliance the internal operation procedures.
企業捐獻符合內部作業流程。

10. The Company shall conduct ethical education and training and promote the items in previous article to the directors, supervisors and employees. This shall be incorporated into employees' performance appraisal system. An explicit and effective award and punishment system shall be instituted.
本公司宜定期舉辦董事、監察人與員工之企業倫理教育訓練及宣導前條事項，並將其與員工績效考核系統結合，設立明確有效之獎勵及懲戒制度。

Chapter 3 Developing Sustainable Environment **第三章 發展永續環境**

11. The Company shall abide by the environment-related laws and regulations and the relevant international norms and standards, and appropriately protect the natural environment. When carrying out its business activities, the Company shall work towards the goal of keeping the environment sustainable.
本公司應遵循環境相關法規及相關之國際準則規範，適切地保護自然環境，且於執行業務活動時，應致力於環境永續之目標。
12. The Company shall make effort to enhance the utilization efficiency of various resources, and make good use of recycled materials that have low burden and impact on the environment, so that the earth resources may be sustainably used.
本公司宜致力於提升各項資源之利用效率，並使用對環境負荷衝擊低之再生物料，使地球資源能永續利用。

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13. The Company shall build a proper environment management system in accordance with the industry's characteristics. The Company's environment management system shall include the following items:

本公司宜依其產業特性建立合適之環境管理制度。公司之環境管理制度應包括下列項目：

- (1) Collect and evaluate sufficient and timely information concerning the operational activities' influence on the natural environment.
收集與評估營運活動對自然環境所造成影響之充分且及時之資訊。
- (2) Establish measurable objectives and regularly review the sustainability and relevance of those objectives.
建立可衡量之目標，並定期檢討該等目標之持續性及相關性。
- (3) Review the progress of achieving the environment-sustainable objectives and goals.
定期檢討環境永續宗旨或目標之進展。

14. The Company's Department of Environmental Protection and Public Utilities is the competent unit in charge of environment management, environment management-related system maintenance and organized environmental education courses for the management and employees.

本公司宜設立環境管理專責單位或人員，以維護環境管理相關系統，並定期舉辦對管理階層及員工之環境教育課程。

15. The Company shall consider its influence on the eco-efficiency, promote and educate consumers about the concept of sustainable consumption and work on the operational activities such as R&D, production and service based on the following principles, to reduce its business operation's impact on the natural environment:

本公司宜考慮對生態效益之影響，促進並教育消費者永續消費之概念，並依下列原則從事研發、生產及服務等營運活動，以降低公司營運對自然環境之衝擊：

- (1) Reduce resource and energy consumption of its products and services.
減少產品與服務之資源及能源消耗。
- (2) Reduce emission of pollutants, toxins and wastes, and dispose of wastes appropriately.
減少污染物、有毒物及廢棄物之排放，並應妥善處理廢棄物。
- (3) Increase recycle-ability and reusability of materials and products.

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增進原料或產品之可回收性與再利用。

(4) Maximize sustainable use of the recyclable resources.

使可再生資源達到最大限度之永續使用。

(5) Make use of energy-saving and environment-friendly raw materials.

延長產品之耐久性。

(6) Improve the efficiency of products and services.

增加產品與服務之效能。

16. To improve the utilization efficiency of water resource, the Company shall properly and sustainably use it and stipulate relevant management rules. In addition, the Company shall avoid polluting water, air and land if it is inevitable, the Company shall also do its best to minimize the adverse influence on human health and the environment when considering cost effectiveness and technological and financial feasibility, and shall adopt the most possible practices of pollution prevention and control technology.

為提升水資源之使用效率，本公司應妥善與永續利用水資源。公司於營運上應避免污染水、空氣與土地；如無可避免，於考量成本效益及技術、財務可行下，應盡最大努力減少對人類健康與環境之不利影響，採行最佳可行的污染防治和控制技術之措施。

17. The Company shall pay attention to the influence of climate change on its operational activities. It shall also develop its energy-saving and carbon reduction strategies and formulate greenhouse gas reduction strategies in line with the government's policy according to the state of operation and the greenhouse gas investigation result. Acquisition of carbon right shall be considered when planning the Company's carbon reduction strategy on a timely basis, in order to reduce the impact on the natural environment when running the business.

本公司宜注意氣候變遷對營運活動之影響，並依營運狀況與溫室氣體盤查結果，制定公司節能減碳及溫室氣體減量策略，及將碳權取得納入公司之減碳策略規畫中，且據以推動，以降低公司營運對自然環境之衝擊。

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Chapter 4 Maintaining Social Welfare

第四章 維護社會公益

18. The Company shall comply with relevant labor laws and regulations to protect employees' legal rights. The human resource policy shall respect the principle of basic labor rights protection, including freedom of association, rights of collective bargaining, care for the disadvantaged minorities, prohibition of child labor, eliminating all forms of forced labor, eliminating employment discrimination, etc. The Company shall also make sure its employment policy is free from differentiated treatment in terms of gender, race, age, marriage status and family status, etc., so that equity in remuneration, employment terms, training and promotion opportunities is actually put into practice. Furthermore, suitable management methods and procedures shall be established. Matters that may jeopardize the basic rights of laborers shall be prohibited.

本公司應遵守有關的勞動法規，保護職工的合法權益。人力資源政策應當尊重勞動基本權利保護原則，包括自由結社，權利的集體談判，照顧弱勢群體，禁止童工，消除一切形式的強迫勞動，消除就業歧視等。公司還應確保其就業政策是無區別對待性別，種族，年齡，婚姻狀況和家庭地位等，所以，股權報酬，就業方面，培訓和晉升的機會實際上是付諸實踐。此外，應建立適當的管理方法和流程。不得危害勞動者基本權利的事項。

19. The Company shall provide employees with information to inform them of the labor laws and the rights they are entitled to.

本公司應提供員工資訊，使其瞭解依營運所在地國家之勞動法律其所享有之權利。

20. The Company shall provide employees with a safe and healthy work environment, including the provision of health and first aid facilities. It shall also make efforts to reduce hazards to employees' safety and health to prevent occupational injuries and accidents. Safety and health education and training shall also be conducted to the employees.

本公司宜提供員工安全與健康之工作環境，包括提供必要之健康與急救設施，並致力於降低對員工安全與健康之危害因數，以預防職業上災害。上市上櫃公司宜對員工定期實施安全與健康教育訓練。

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21. The Company shall create a good environment for employees' career development, and develop an effective career competence development training program.

本公司宜為員工之職涯發展創造良好環境，並建立有效之職涯能力發展培訓計畫。

22. The Company shall establish a communication channel with the employees, so that the employees have the right to obtain information and expressing opinions about the Company's operational and management activities and decisions. The Company shall also inform employees in reasonable ways of operational changes that may have major impact on them. Furthermore, the Company shall respect employee representatives' bargaining rights over the working conditions, and provide necessary information and facilities to promote the negotiation and cooperation between the employer and employees as well as the employee representatives.

本公司應建立員工定期溝通對話之管道，讓員工對於公司之經營管理活動和決策，有獲得資訊及表達意見之權利。本公司亦須以合理方式通知員工及可能對他們有重大影響之業務變化。此外，公司應尊重員工代表在工作條件下的議價權，並提供必要的資訊和設施，以促進雇主和雇員之間的談判和合作。

23. The Company shall stick to product accountability and marketing ethics. The customer service policy shall be disclosed in the "Corporate Social Responsibility" and the customer service policy shall be practically implemented.

本公司宜秉持對產品負責與行銷倫理，制定並公開其消費者權益政策，並落實消費者權益政策之執行。

24. The Company shall comply with the government's laws and regulations, relevant international standards as well as the industry-related guidelines when marketing and advertising its products or services. No fraudulent, misleading or any other behavior that may spoil customers' trust or hurt customers' interests is allowed in order to ensure product and service quality.

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本公司應依政府法規與產業之相關規範，確保產品與服務品質。公司進行產品或服務之行銷與廣告，應遵循政府法規與相關國際準則，不得有欺騙、誤導、詐欺或任何其他破壞消費者信任、損害消費者權益之行為。

25. The Company shall provide after-sale service and warranty for its products and services, as well as the customers' opinions processing mechanism. Customers' problems shall be dealt with immediately. Moreover, the Company shall also conform to the relevant laws and regulations to respect customers' privacy and protect the personal information provided by the customers.

本公司宜對其產品與服務提供透明且有效之消費者申訴程式，公平、即時處理消費者之申訴，並應遵守相關法規確實尊重消費者之隱私權，保護消費者提供之個人資料。

26. The Company shall assess the influence of its procurement behaviors on the environment and society, and shall cooperate with the suppliers in the common effort of enhancing corporate social responsibility.

本公司宜評估採購行為對供應來源社區之環境與社會之影響，並與其供應商合作，共同致力提升企業社會責任。

27. The Company shall assess and manage its operation's influence on the community and invest appropriate manpower to enhance community recognition. Moreover, it may promote community development by means of business activities, donations in-kind, corporate volunteer service or other free professional services, and also by participating in activities of civil organizations, charity and public welfare groups and local government agencies related to community development and education.

本公司宜評估與管理公司經營對社區之影響，聘用適當人力，以提升社區認同。上市上櫃公司得藉由商業活動、實物捐贈、企業志工服務或其他免費專業服務，參與關於社區發展及社區教育之公民組織、慈善公益團體及地方政府機構之相關活動，以促進社區發展。

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Chapter 5 Strengthening Information Disclosure of Corporate Social Responsibility

第五章 加強企業社會責任資訊揭露

28. The Company shall disclose information pursuant to relevant laws and regulations as well as the Code of Corporate Governance, and shall fully disclose relevant and reliable information relating to corporate social responsibility to increase information transparency.

The Company shall disclose information related to corporate social responsibility as follows:

本公司應依相關法規及上市上櫃公司治理實務守則辦理資訊公開，並應充分揭露具攸關性及可靠性之企業社會責任相關資訊，以提升資訊透明度。

公司揭露企業社會責任之相關資訊如下：

(1) Governance mechanism, strategy, policy and management approach of corporate social responsibility as directed or resolved and adopted by the management.

經董事會決議通過之企業社會責任之治理機制、策略、政策及管理方針。

(2) The risk and impact on the Company's operation and financial status created by such factors as putting corporate governance into practice, developing sustainable environment and maintaining social welfare, etc.

落實推動公司治理、發展永續環境及維護社會公益等因素對公司營運與財務狀況所產生之風險與影響。

(3) The objectives and measures to be fulfilled as drafted by the Company in relation to corporate social responsibility.

公司為企業社會責任所擬定之履行目標及措施。

(4) Performance of practicing corporate social responsibility

企業社會責任之實施績效。

(5) Other information related to corporate social responsibility

其他企業社會責任相關資訊。

29. The Company may compile Corporate Social Responsibility Report to disclose the status of promoting corporate social responsibility, and it should include the following:

本公司得編製企業社會責任報告書，揭露推動企業社會責任情形，其內容宜包

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括如下：

- (1) System and organization, policy and action plan for implementing corporate social responsibility.

實施企業社會責任之制度架構、政策與行動方案。

- (2) Major stakeholders and their concerns

主要利害關係人及其關注之議題。

- (3) Performance and review of practically implementing corporate governance, developing sustainable environment and maintaining social welfare.

公司於落實推動公司治理、發展永續環境及維護社會公益之執行績效與檢討。

- (4) Direction and goal for future improvement

未來之改進方向與目標。

Chapter 6 Supplementary Provisions

第六章 附則

30. The Company shall always keep an eye on the domestic and international development of corporate social responsibility system and changes in corporate environment, which will form the basis for reviewing and improving the corporate social responsibility system instituted by the Company, in order to improve effectiveness in fulfilling corporate social responsibility.

本公司應隨時注意國內與國際企業社會責任制度之發展及企業環境之變遷，據以檢討改進公司所建置之企業社會責任制度，以提升履行企業社會責任成效。