

商业道德政策

Business Ethics Policy

一、目的

I. Purpose

为将廉洁诚信、公开透明的经营理念深度融入公司经营各个环节，维护诚信有序的市场环境，制定本政策，为全体员工开展各项经营管理工作提供统一的行为指引，也向客户、供应商及所有利益相关方公开传达公司的商业道德底线与廉洁经营原则。

This Policy is formulated to deeply integrate the business philosophies of integrity, honesty, openness, and transparency into all aspects of the Company's operations and maintain an honest and orderly market environment, by providing all employees with consistent guidance for conducting business and management activities, and publicly communicating the Company's standards of business ethics and principles of business integrity to customers, suppliers, and all other stakeholders.

二、范围

II. Scope

本政策适用于立讯精密工业股份有限公司及附属公司（以下简称“立讯精密”或“公司”或“我们”）全体员工，在合理可行的范围内，政策约束覆盖公司上下游所有合作伙伴。

This Policy applies to all employees of Luxshare Precision Industry Co., Ltd. and its subsidiaries (hereinafter referred to as “Luxshare Precision”, “the Company” or “we”). To the extent reasonably practicable, this Policy also applies to all upstream and downstream partners of the Company.

三、治理架构

III. Governance Structure

公司已建立由董事会及战略委员会、可持续发展推进中心和可持续发展执行团队构成的“决策—规划—执行”三级可持续发展治理架构。

The Company has established a three-tier sustainability governance structure featuring “Decision-Making – Planning – Execution”, comprising the Board of Directors and the Strategy Committee, the Sustainable Development Center, and the Sustainability Execution Team.

董事会作为最高决策机构，以定期会议及不定期专项汇报等形式，听取由战略委员会审议、可持续发展推进中心提出的 ESG 相关部署，审视公司的 ESG 目标及进展、决议并批准 ESG 重要议题的尽职调查结果，并听取利益相关方关切的其他问题反馈。有关 ESG 管理架构各层级的职能详情，请参阅[公司官网](#)。

As the highest decision-making body, the Board of Directors listens to ESG-related strategies

which are proposed by the Sustainable Development Center and reviewed by the Strategy Committee, reviews the Company's ESG goals and progress, deliberates and approves the due diligence results of ESG material topics, and listens to feedback concerning stakeholders' interests through regular meetings and ad hoc special reports. For detailed information regarding the functions of each level of the ESG management structure, please refer to the [Company's official website](#).

四、管理承诺

IV. Management Commitment

(一) 反腐败反贿赂

i. Anti-Corruption and Anti-Bribery

立讯精密在全球全部经营活动中，严格遵守适用的反腐败与反贿赂相关的法律法规，对各类腐败及贿赂行为秉持“零容忍”立场。严禁任何人员以任何名义，直接或间接（含通过第三方）提供、承诺、给予、索取或收受任何不当利益。不当利益包括但不限于：贿赂、回扣，以及为加快或保障常规程序而给付的“疏通费”。

Luxshare Precision strictly complies with all applicable anti-corruption and anti-bribery laws and regulations in all its global operations and maintains a zero-tolerance stance toward any form of corruption or bribery. No personnel shall, under any pretext, directly or indirectly (including through third parties) offer, promise, give, solicit, or accept any improper benefits. Improper benefits include, but are not limited to, bribes, kickbacks, and “facilitation payments” intended to expedite or secure routine procedures.

典型示例如下：

Typical examples are as follows:

- **与政府官员交往：**公司严禁以任何理由、通过任何渠道（无论是直接还是间接）向任何政府官员提供“有价值之物”。此项禁令不设任何价值门槛，适用于一切金额；
- **Interactions with Government/Public Officials:** The Company strictly prohibits providing any “Thing of Value” to any Government/Public Official for any reason or through any channel, whether directly or indirectly. This prohibition has no value threshold and applies regardless of the amount;
- **向密切关系人提供利益：**向政府官员或私营企业负责人的近亲属或密切关系人提供利益，视为向政府官员或私营企业负责人本人提供，同样在禁止之列；
- **Providing Benefits to Close Associate:** Providing benefits to close relatives or close associate of government/public officials or private enterprises is deemed equivalent to providing such benefits to the government/public officials or private-sector executive themselves, and is likewise prohibited;

- **“有价值之物”范围：**泛指一切有形的或无形的利益，包括但不限于：礼品、餐饮、娱乐、现金或其等价物、证券、折扣、佣金、赞助、捐赠、实习或就业机会等；
- **Scope of “Thing of Value”:** Broadly refers to any tangible or intangible benefit, including but not limited to: gifts, meals, entertainment, cash or cash equivalents, securities, discounts, commissions, sponsorships, donations, internship or employment opportunities, etc.;
- **超出标准：**拟提供的礼品或招待价值超出公司内部政策规定的金额上限，或针对同一受赠对象的提供频率较高；
- **Exceeding Standards:** The value of the proposed gift or hospitality exceeds the monetary limits set by the Company’s internal policies, or the frequency of provision to the same recipient is excessive;
- **现金或等价物：**提供或接受任何形式的现金，或购物卡、有价证券、私人借贷、预付卡等任何形式的现金等价物；
- **Cash or Cash Equivalents:** Providing or accepting any form of cash, or cash equivalents such as gift cards, securities, personal loans, prepaid cards, or similar instruments;
- **交换条件：**礼品或招待行为中附带任何明示或暗示“以此换彼”的利益交换；
- **Conditional Exchange:** Any gift or hospitality accompanied by an explicit or implicit expectation of reciprocal benefit;
- **不当娱乐：**提供或接受任何奢华、违背公序良俗、可能损害公司声誉，或与产品及服务推广、示范、讨论无关的纯粹娱乐活动；
- **Improper Entertainment:** Providing or accepting any extravagant, immoral, reputation-damaging, or purely entertainment-related activities unrelated to the promotion, demonstration, or discussion of products and services;
- **影响决策期间：**在招投标、合同谈判、审计、稽核、监管检查或其他敏感时期，严禁向参与决策或能施加影响的人员提供礼品或招待；
- **During Decision-Making Periods:** Providing gifts or hospitality to individuals involved in or able to influence decision-making is strictly prohibited during sensitive periods such as bidding, contract negotiations, audits, inspections, regulatory reviews, or other critical times;
- **为业务伙伴的近亲属或密切关系人提供好处：**为了影响业务伙伴的决策，而向其近亲属或密切关系人提供礼品、招待、工作机会或其他好处；
- **Benefits to Close Relatives or Associates of Business Partners:** Providing gifts, hospitality, employment opportunities, or other benefits to the close relatives or Associates of business partners in order to influence their decisions;

- **变相规避：**通过拆分、多笔累计、变更科目、个人账户报销、刻意变更收送对象或由第三方代付等方式规避价值或频率的限制。
- **Circumventing the Rules:** Circumventing value or frequency limits by splitting transactions, accumulating multiple transactions, changing account categories, reimbursing through personal accounts, deliberately changing recipients, or using third-party payments.

（二）利益冲突

ii. Conflict of Interest

利益冲突，指员工的个人利益（或其近亲属利益）与公司整体利益发生实际、潜在或形式上冲突的任何情形。为维护决策的公正性，全体员工均有义务主动识别、全面申报并妥善处理各类利益冲突。

A conflict of interest refers to any situation where an employee's personal interests (or the interests of their close relatives) are in actual, potential, or apparent conflict with the overall interests of the Company. To ensure fairness and integrity in decision-making, all employees have the responsibility to proactively identify, fully disclose, and properly manage any conflict of interest.

员工一旦察觉存在实际、潜在或形式上的利益冲突，须立即通过指定渠道，以书面形式向所在部门的总处级主管及人力资源中心申报。及时、完整申报是员工履行忠实义务的基本要求。

Once an employee becomes aware of any actual, potential or perceived conflict of interest, he or she must promptly report it in writing through the designated channels to his or her vice president and the Human Resources Center. Timely and comprehensive disclosure is a fundamental requirement of the employee's duty of loyalty.

典型示例如下：

Typical examples are as follows:

- **持有重大利益：**员工或其近亲属在公司的竞争对手、供应商、客户或其他业务伙伴中持有重大的财务利益。例如：员工配偶为某供应商大股东，且该供应商参与员工所在部门的采购招标；
- **Holding Significant Interests:** An employee or his or her close relatives hold significant financial interests in competitors, suppliers, customers, or other business partners of the Company. For example: An employee's spouse is a major shareholder of a supplier that is currently participating in a procurement bidding process of his or her department;
- **雇佣亲属：**未经批准，禁止雇佣或任用近亲属在同一部门，亦不得安排其担任与本人存在直接汇报、经济依赖或影响力关系的岗位。例如，负责岗位招聘的员工，其近亲属申请该岗位；

- **Employment of Relatives:** Without approval, an employee is prohibited from hiring or appoint close relatives within the same department, or assign them to positions involving direct reporting relationships, financial dependency, or influence over the employee. For example, an employee responsible for hiring for a position has a close relative applying for that position;
- **关联方交易:** 员工应主动回避代表公司, 与其近亲属担任重要职务的企业开展业务往来。例如: 员工近亲属担任公司核心供应商的销售总监;
- **Related-Party Transactions:** An employee must recuse himself or herself from representing the Company in business dealings with any enterprise in which his or her close relatives hold key positions. For example: An employee's close relative serves as the sales director of the Company's key supplier;
- **从事第二职业（兼职）或外部发明创造:** 员工不得为公司的供应商、客户或竞争对手提供劳务。例如: 员工利用休息时间, 为公司竞争对手提供有偿咨询服务;
- **Secondary Employment (Part-time Work) or External Inventions:** An employee shall not work for the Company's suppliers, customers, or competitors. For example: An employee provides paid consulting services to the Company's competitor outside working hours.
- **担任外部董监事:** 未经公司董事会事先同意, 员工不得在竞争对手公司担任董事或类似职务;
- **Serving as an External Director or Supervisor:** An employee may not serve as a director or hold similar roles in a competitor without the prior consent of the Company's Board.;
- **侵占公司机会:** 严禁利用职务之便、内部信息或公司资源为本人或第三方谋取私利, 不得侵占公司商业机会。例如: 员工通过内部会议获悉公司土地采购计划, 抢先购入土地意图加价转售公司。

Misappropriate Corporate Opportunities: An employee is strictly prohibited from using his or her position, internal information, or Company resources for personal gain or to benefit a third party, or to misappropriate any business opportunities that rightfully belong to the Company. For example: An employee learns from an internal meeting that the Company plans to purchase a parcel of land, and he or she acquires it first with the intention of reselling it to the Company at a higher price.

（三）反洗钱

iii. Anti-Money Laundering

公司在与第三方建立或维持合作关系的过程中, 应预防通过各类手段掩饰、隐瞒毒品犯罪、黑社会性质的组织犯罪、恐怖活动犯罪、走私犯罪、贪污贿赂犯罪、破坏金融管理秩序犯罪、金融诈骗等犯罪所得及其收益的来源与性质的洗钱行为。

When establishing or maintaining relationships with third parties, the Company shall take measures to prevent money-laundering activities intended to disguise or conceal the source or nature of proceeds derived from drug trafficking, organized crime, terrorism, smuggling, corruption or bribery, financial fraud, offenses disrupting financial administration, or other criminal activity.

从法规和制度规定中，典型示例如下：

Typical examples prescribed by applicable laws and regulations are as follows:

- **拒绝提供身份证明：**合作方拒绝提供有效身份证件或者其他身份证明文件的；
- **Refusal to Provide Identity Documents:** A partner refuses to provide valid identity documents or other identification documents;
- **无法完整获得汇款信息：**对向境内汇入资金的境外机构提出要求后，仍无法完整获得汇款人姓名或者名称、汇款人账号和汇款人住所及其他相关替代性信息的；
- **Unable to Obtain Complete Remittance Information:** For cross-border remittances into China, complete information on the remitter's name, account number and address, or other suitable identifying information, cannot be obtained after a request is made to the overseas remitting institution;
- **无正当理由拒绝更新信息：**合作方无正当理由拒绝更新基本信息的；
- **Unjustified Refusal to Update Information:** A partner refuses to update its basic information without legitimate reasons;
- 履行合作方身份识别义务时发现的其他可疑行为。
- Other suspicious behaviors identified when performing business partner identification obligations.

（四）反欺诈

iv. Anti-Fraud

公司严格禁止以非法占有或获取利益为目的，故意通过伪造、隐瞒、虚构事实或其他不诚信方式，误导公司、客户、供应商、政府机构或其他第三方，从而谋取金钱、商品、服务、数据、商业机会或其他形式利益的行为。

The Company strictly prohibits any conduct intended to illegal possession or obtain benefits by intentionally misleading the Company, customers, suppliers, government authorities or other third parties through forgery, concealment, fabrication of facts or other dishonest means, in order to obtain money, goods, services, data, business opportunities or other forms of benefits.

从法规和制度规定中，典型示例如下：

Typical examples prescribed by applicable laws and regulations are as follows:

- **资产挪用：**员工将公司资源用于个人目的、而非执行公司业务上；

- **Asset Misappropriation:** Employees use Company resources for personal purposes rather than for the conduct of Company business;
- **盗窃:** 包括但不限于从公司或其他员工、第三方窃取现金、信息、其他物品等。盗窃属于刑事犯罪，除立讯精密内部惩处外，盗窃者还可能面临刑事起诉；
- **Theft:** Including but not limited to stealing cash, information, or other items from the Company, other employees or third parties. Theft constitutes a criminal offense. In addition to internal disciplinary action by Luxshare Precision, individual involved may also face criminal prosecution;
- **伪造、篡改:** 通过改动、调整公司记录、数据等信息的手法使其无法反映真实情况，或是在文件上签署他人名字等情形，亦属伪造范围；
- **Forgery and Falsification:** Acts such as altering or adjusting Company records, data or other information so that the information no longer reflects the actual situation, or signing the names of others on documents, also fall within the scope of forgery;
- **虚报、虚构:** 对发票、款项、税务等提供不实信息，例如，对从未出售的产品虚开发票、公司收取的服务费用高于实际应收费用或者虚报收入等；
- **False Reporting and Fabrication:** Providing false information on invoices, payments, taxes, etc. For example, issuing false invoices for products never sold, charging service fees higher than the actual receivable amounts by the Company, or falsely reporting income;
- **滥用职权:** 利用职务上的便利，为本人或关联方谋取业务机会、优惠条件或其他不正当利益。例如，利用内部信息为关联方取得商业交易或合同上的优势条件或以个人名义或关联方名义从合作伙伴处获取额外回扣或隐性利益。
- **Abuse of Authority:** Exploiting one's position to obtain business opportunities, preferential terms or other improper benefits for oneself or related parties. For example, using internal information to obtain advantageous conditions in commercial transactions or contracts for related parties, or obtaining additional kickbacks or hidden benefits from partners in one's own name or in the name of related parties.

（五）信息安全

v. Information Security

公司承诺保护所有员工、客户、供应商以及所有业务相关方的个人信息与隐私，并保障公司数据资产安全。我们严格遵守《中华人民共和国个人信息保护法》《通用数据保护条例》等其他业务所在地适用的法律法规的要求，并遵循合法、正当、必要、诚信的原则处理个人信息。

The Company is committed to protecting the personal information and privacy of all employees, customers, suppliers, and other business-related parties, as well as safeguarding the security of the Company's data assets. We strictly comply with the *Personal Information Protection Law*

of the People's Republic of China, the General Data Protection Regulation and other laws and regulations applicable in the jurisdictions where our business operates, and handle personal information in accordance with the principles of legality, legitimacy, necessity, and good faith.

信息安全是全体员工的共同责任。在处理敏感数据（例如个人信息、财务数据、技术秘密、经营策略等）时，必须采取加密、设置访问权限等必要的安全保护措施。

Information security is the shared responsibility of all employees. When handling sensitive data (such as personal information, financial data, technical secrets, or business strategies), employees must implement prudent security measures, including encryption and access controls.

典型示例如下：

Typical examples are as follows:

- **保密信息定义：** 公司的商业秘密、专有技术、发明创造、研究与开发计划、产品信息、定价策略、人事信息、财务数据、供应商/客户/其他业务伙伴的信息、销售与营销计划、投融资计划等其他未公开信息（包括相关知识产权），均为公司的保密信息；
- **Definition of Confidential Information:** The Company's confidential information includes, but is not limited to, trade secrets, proprietary technologies, inventions, research and development plans, product information, pricing strategies, personnel information, financial data, supplier/customer/other business partner information, sales and marketing plans, investment and financing plans, and any other non-public information (including related intellectual property);
- **“需知”原则：** 保密信息在公司内部应严格遵循“需知”原则进行分享；
- **“Need-to-Know” Basis:** Within the Company, confidential information must be shared strictly on a “need-to-know” basis;
- **数据跨境传输：** 在涉及跨越国境/地区传输个人信息或重要数据时，必须严格遵守相关法律对数据跨境传输评估或申报的要求，未经评估与批准不得擅自传输；
- **Cross-Border Data Transfer:** For any personal information or critical data transferred across borders/regions, you must strictly comply with relevant legal requirements for cross-border data transfer assessment or filing. No transfer may occur without prior assessment and approval;
- **AI 使用红线：** 严禁将任何公司保密信息（如源代码、财务数据、战略规划等）或个人数据（如员工信息、客户信息等）输入外部 AI 工具；
- **AI Usage Red Lines:** It is strictly prohibited to input any Company confidential information (such as source code, financial data, strategic plans, etc.) or personal data (such as employee information, customer information, etc.) into external AI tools;
- **离职交接义务：** 员工在调岗或离职时，必须按规定完成所有资料的归还或销毁，

并删除存储于个人设备（手机、私人电脑等）中的所有公司保密信息。

- **Obligations upon Transfer or Departure:** Upon job transfer or termination, employees must return or destroy all Company materials in accordance with regulations and delete all confidential information stored on personal devices (e.g., mobile phones, personal computers).

五、量化目标

V. Quantitative Targets

议题 Topic	量化目标 Quantitative Targets
商业道德 Business Ethics	2026 年到 2030 年，面向所有员工，每年开展 2 次以上的商业道德培训 ¹ From 2026 to 2030, conduct business ethics training for all employees at least twice annually ¹
	2026 年到 2030 年，保持 100%员工签署《员工廉洁保证书》或知情同等效力的行为要求 From 2026 to 2030, maintain a 100% signing rate for the <i>Employee Integrity Commitment</i> or an equivalent code-of-conduct requirements
信息安全 Information Security	2026 年到 2030 年，重大信息安全泄密事件为 0、重大信息系统故障事件为 0、业务连续性中断事件为 0 From 2026 to 2030, maintain zero major information-security breaches, zero major information-system failures and zero business-continuity disruption incidents

六、相关方参与及投诉

VI. Stakeholder Engagement and Complaints

公司积极与政府及监管机构、股东及投资者、供应商、客户、员工、社区成员、合作伙伴（行业协会、非政府组织等）等利益相关方沟通与合作，持续完善反腐败、公平竞争、商业往来合规、利益冲突管理、信息保密等商业道德治理制度。

The Company actively engages and collaborates with stakeholders, including governments and regulatory authorities, shareholders and investors, suppliers, customers, employees, community members and partners (industry associations, non-governmental organizations, etc.), and

¹ 包含反腐败贿赂、利益冲突、反欺诈、反洗钱、反竞争行为等主题

¹ Covers topics including anti-corruption and anti-bribery, conflict of interest, anti-fraud, anti-money laundering and anti-competitive behavior

continuously improves our business ethics governance systems covering anti-corruption, fair competition, compliance in business dealings, conflict of interest management, information confidentiality and other areas.

公司以公开、透明的方式与利益相关方沟通我们的目标、承诺、绩效和进展，定期通过公司官网可持续发展专栏、可持续发展报告等渠道披露商业道德管理方面的成果。

The Company communicates goals, commitments, performance and progress with stakeholders in an open and transparent manner, and regularly discloses achievements in business ethics management through channels such as the Sustainability Section of the Company's official website and its sustainability reports.

利益相关方如对商业道德工作有咨询、意见或改进建议，或发现商业道德违规问题，均可通过以下联系渠道提交反馈与线索。公司承诺对举报人的身份和举报内容严格保密，严格执行举报人保护机制，采取一切必要措施防止举报人因善意举报而遭受任何形式的报复或歧视。

Stakeholders may submit inquiries, comments or suggestions for improvement regarding our business ethics work, or report any business ethics violations through the contact channels below. The Company commits to maintaining the confidentiality of whistleblowers' identities and reported information, strictly enforcing our whistleblower protection mechanism, and taking all necessary measures to prevent any form of retaliation or discrimination against whistleblowers for making reports in good faith.

- 邮寄地址：中国广东省东莞市清溪镇北环路 313 号
- Address: #313 Beihuan Road, Qingxi Town, Dongguan, Guangdong Province, China
- 联系电话：0769-38800880
- Phone: 0769-38800880
- 电子邮箱：justice@luxshare-ict.com
- Email: justice@luxshare-ict.com
- 微信：13144861180
- WeChat: 13144861180

七、惩戒机制

VII. Disciplinary Mechanism

公司对接收的所有举报将开展及时、独立、公正的调查。调查全过程将严格执行保密管理，相关信息仅在开展调查及实施补救措施必要的范围内予以披露。

The Company will conduct timely, independent and impartial investigations into all reported matters. The investigation process will be strictly confidential, and information will be

disclosed only to the extent necessary for conducting the investigation and implementing remedial measures.

经调查确认存在违规情形的，公司将结合违规行为的性质与严重程度，依规采取对应纪律处分，包括但不限于警告、降级、解除劳动合同等，并落实合理举措，防范同类违规行为再次发生。

If the investigation confirms a violation, the Company will impose appropriate disciplinary actions based on the nature and severity of the misconduct, including but not limited to warnings, demotions, or termination of employment. At the same time, the Company will take reasonable measures to prevent recurrence of similar violations.

若行为涉嫌违法，公司将全面配合相关政府主管部门工作，移交司法机关处置，并保留追究相关主体法律责任及经济赔偿的权利。

For actions that may constitute violations of law, the Company will fully cooperate with relevant government authorities, refer the matter to judicial authorities, and reserve the right to pursue legal liability and financial compensation.

八、审查机制

VIII. Review Mechanism

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