

歌尔商业行为准则

Goertek Code of Business Conduct

公司商业行为遵循的基本原则 / Core Principles of Business Conduct

公司所有商业行为应遵守运营

All business activities must comply with applicable laws and regulations in the regions where we

建立本准则，旨在防治舞弊、加强公司治理和内部控制、规范经营行为、维护股东合法权益、促进公司健康稳定发展。

This Code is established to prevent fraud, strengthen corporate governance and internal controls, and promote the healthy and sustainable development of the company.

适用范围 / Scope of Application

本准则的适用范围为歌尔股份有限公司及子公司的所有员工（包括兼职员工和合同工，如有）；同时倡议与歌尔股份发生业务往来的

This Code applies to all employees (including part-time and contract workers, if any)

Internal employees engage in commercial interest transfer with relatives, friends, etc
 Embezzlement of company assets
 Fictitious payment amount
 Falsifying relevant accounting and payment vouchers
 Unreasonable business hospitality and gifts
 Infringement of others' privacy to gain benefits
 Other fraudulent activities that infringe upon the interests of the company

2、主要工作推动及监督部门 / Main Work Promotion and Supervision Departments

公司设置文化道德委员会，委员会主任由董事长担任，成员包括公司高级管理人员、各相关部门负责人及文化专员等。

The company has established a Cultural and Ethical Committee, with the chairman of the Board serving as the committee director. The members include senior managers of the Company, heads of all relevant departments, and cultural specialists.

文化道德委员会办公室作为推动部门，负责监督并指导文化道德建设工作，包括文化道德培训宣导、员工沟通及氛围改善、监督监察等。

The Office of the Cultural and Ethical Committee serves as the promoting department, responsible for monitoring and guiding the work related to cultural and ethical construction, including training and publicity on cultures and ethics, employee communication and atmosphere improvement, and regulation and supervision.

审计稽核部作为内部审计部门负责审计稽核工作，按照公司《稽核工作管理制度》的要求进行稽核，调查制定完备调查方案，对案件资料的真实和完整性、案件结果的公正和合规性负责；同时接受来自董事会、审计委员会的监督。

The Internal Audit Department serves as the promotion and supervision of the investigation of compliance. In accordance with the *Audit Work Management System*, it is responsible for investigating cases, formulating comprehensive investigation plans, and ensuring the authenticity and completeness of case materials, as well as the fairness and compliance of case results. It also accepts supervision from the board of directors and the audit committee.

3、反贿赂和腐败沟通 / Anti-bribery and corruption communication

公司每年向全体员工宣导并组织签署《诚信廉洁承诺书》，承诺在与各相关方的商业往来中，秉持公平、公正的原则，确保不因职务之便损害各方的利益。针对高风险部门举办反腐倡廉宣贯会，重申反腐政策，进一步提升高风险人群的廉洁从业意识。

The company promotes and organizes the signing of the *Integrity Commitment Letter* to all employees every year, promising to uphold the principles of fairness and impartiality in business dealings with all relevant parties, and ensure that the interests of all parties are not harmed by their positions. Anti-corruption training meetings are held for high-risk departments to reiterate the anti-corruption Policy, further enhancing the integrity awareness of high-risk personnel.

4、举报受理、调查和报告 / Complaint Acceptance, Investigation, and Reporting

4.1 举报投诉原则：可实名或匿名方式进行投诉，鼓励实名投诉；禁止恶意中伤、造谣或诽谤。

4.1 Principle of Complaint: Complaints can be made either under one's real name or anonymously. Real-name complaints are encouraged. Malicious defamation, rumor-mongering, or slander are prohibited.

4.2 举报投诉渠道：(1) 至审计稽核办公室当面反馈；(2) 发送邮件至 ousu@goertek.com；(3) 投诉接收电话：+86-0536-3050999；(4) 信件邮寄：中国山东省潍坊市高新技术开发区东方路 268 号审计稽核部（收）；(5) 二维码：见公司官网首页。

的问题制定改善措施。公司审查机制的执行部门将向董事会和管理层汇报审计结果及纠正措施，确保监督独立性，并将发现的问题进行汇总，公开、透明地处理相关问题并通过会议、内部邮件等渠道向员工进行公示。

The Company has established a three-line-of-defense mechanism (business operations, internal control, and audit) to ensure legal compliance, operational efficiency, and asset security.

Commercial ethics audits are conducted focusing on process compliance, regulatory adherence, and risk management, with particular attention given to subsidiaries, supply chains, and manufacturing operations regarding ethical performance. The Company conducts commercial ethics-related audits for all operations, business units, and subsidiaries at least once every three years. During audits, the compliance of business conduct is scrutinized, potential management issues and risks are thoroughly investigated, and corrective actions are developed for identified problems. The executing department of the audit mechanism reports findings and remediation measures to the Board of Directors and senior management on a semi-annual basis. Findings are promptly reported internally to ensure transparency, and communicated to employees through meetings, internal emails, and other channels.

8、风险管理机制/ Risk Management Mechanism

公司已制定《风险管理手册》《风险三要素识别及管理流程》《风控目标设定及变更流程》《风控例行检查流程》《风控抽检流程》《风控专项改善流程》等内部制度，依据上述制度流程每年开展一次全面的风险识别与评估。其中，公司针对重大风险进行集中管理和优先处理，提前规划并实施风险缓解与应对措施；并根据业务变更、法律更新或相关方的反馈，及时修订政策和控制措施。

The Company has formulated internal policies including the *Risk Management Handbook*, *Identification and Management Process of Three Risk Elements*, *Process of Setting and Changing Risk Control Goals*, *Risk Control Sampling Process*, and *Special Improvement Process of Risk Control*. In accordance with these policies, the Company conducts at least an annual risk assessment for bribery and corruption. Key risks are centrally managed and prioritized, with mitigation and response measures planned and implemented proactively. Policies and control measures are promptly updated in response to business changes, legal revisions, or stakeholder feedback.