

台灣聚合化學品股份有限公司

董事及經理人道德行為準則

95.12.21 訂定

103.03.14 修訂

第一章 總則

第一條 台灣聚合化學品股份有限公司（以下簡稱「本公司」）董事會通過以下之適用於本公司董事及經理人之道德行為準則（以下簡稱「本準則」）。本準則適用於本公司全體董事及經理人（包括總經理、副總經理、協理、財會主管及其他有為公司管理事務及簽名權利之人）。

第二條 為使本公司董事及經理人基於職權為公司從事經營活動時，其道德行為有所遵循，特訂定本準則，以防止不道德行為和有損公司及股東利益之行為發生。

第三條 本準則僅係為本公司董事及經理人提供指導原則。對於可能涉及本準則中一或數條條文之特定情事之相關疑問，公司鼓勵董事及經理人將該疑問向本公司董事長反映。董事長並得視情況徵詢本公司內部或外部專業人士之意見。

第二章 道德行為準則

第四條 誠實及道德行為：
董事及經理人應本著誠實無欺、守信守法、公平公正及合乎倫理道德之自律態度處理公司事務。

第五條 避免個人之利益衝突：
董事及經理人應迴避個人利益介入或可能介入公司整體利益時之利害衝突，包括但不限於該人員無法以客觀及有效率之方式處理公司事務時，或是基於其在公司擔任之職位而使得其自身、配偶、父母、子女或三親等以內之親屬獲致不當利益等情況。為防止利益衝突，本公司與前述人員所屬關係企業之資金貸與或為其提供保證、重大資產交易之情事，須依相關法令及公司規定辦

理，相關進（銷）貨往來則應以本公司最大利益為考量辦理。經理人不得自身或其部屬有具配偶或二親等關係之員工，同時任職於同一部門，或於內控機制應分別管理之職務。若有特殊需要，具上述配偶或二親等關係之員工任職時，應提報董事會通過。

第六條 避免圖私利之機會：

本公司面臨獲利機會時，董事及經理人應維護或增加公司所能獲取之正當合法利益。

董事及經理人不得使用公司財產、資訊或藉由職務之便以獲取私利，且除依公司法或公司章程規定外，不得從事與公司競業之行為。

第七條 保守營業機密：

董事及經理人對於本公司及進（銷）貨客戶之資訊，除經授權或法律規定公開外，應負有保密義務。應保密的資訊包括所有可能被競爭對手利用或洩漏之後對公司或客戶造成損害之未公開資訊。

第八條 從事公平之交易：

本公司係以卓越之經營管理與服務致力於市場競爭，不以使用非法或不道德之手段獲取成效；董事及經理人應公平對待公司客戶、員工，及合法對待競爭對手，不得透過操縱、隱匿、濫用其基於職務所獲悉之資訊、對重要事項做不實陳述或其他不公平之交易方式而獲取不當利益。

第九條 公司資產之保護及適當使用：

本公司之資產應受保護並僅得基於公司之合法商業目的善加使用；董事及經理人有責任保護公司資產，並確保其能有效合法地使用於業務上，避免被偷竊、疏忽或浪費等作為直接影響到公司之獲利能力。

第十條 遵循法令規章：

董事及經理人應督導公司加強公司法、證券交易法及其他法令規章之遵循，並遵守所有規範公司活動之法令規章；不得故意違反任何法令、意圖誤導、操縱或不公正地取得客戶、供應商利益之行為，及對公司產品或服務為不實之陳述。

第十一條 鼓勵員工檢舉任何非法或違反誠實道德行為準則之行為：

本公司員工於懷疑或發現董事或經理人有違反法令規章或本準則之行為時，應檢具足夠資訊向人事部門或內部稽核主管或審計委員舉報，檢舉案經查明確認後，公司應依人事管理規則酌情獎勵。本公司應以保密負責之方式適當處理上述檢舉呈報資料，並將盡全力保護本著善意檢舉者之安全，使其免於遭受任何形式之威脅。對惡意不實檢舉者，公司應以疏導，必要時亦應酌以懲罰以端正風氣。

第十二條 懲戒措施：

經理人有違反道德行為準則之情形時，公司依人事管理規則懲處，且依法令規定即時於公開資訊觀測站揭露違反道德行為準則人員之職稱、姓名、違反日期、違反事由、違反準則及處理情形等資訊。

第三章 豁免適用之程序

第十三條 若需豁免董事及經理人遵循本準則時，必須經由董事會決議通過，並應即時於公開資訊觀測站揭露允許豁免人員之職稱、姓名、董事會通過豁免之日期、豁免適用之期間、豁免適用之原因及豁免適用之準則等資訊，俾利股東評估董事會所為之決議是否適當，以維護公司權益。

第十四條 本公司之董事及經理人有擔任其他非本公司之母子公司之公開發行公司董事、監察人、審計委員或經理人時應立即告知本公司。

第四章 資訊揭露方式

第十五條 本準則依法令應於年報、公開說明書及公開資訊觀測站揭露，修正時亦同。

第五章 附則

第十六條 本準則經董事會通過後施行，並提報股東會，修正時亦同。

USI Corporation
Code of Ethical Conduct for Directors and Managerial Officers

Established on December 21, 2006
Amended on March 14, 2014

Chapter 1 General Provisions

- Article 1 The following Code of Ethical Conduct applicable to directors and managerial officers (hereinafter referred to as the “Code”) of USI Corporation (hereinafter referred to as the “Company”) was passed by the Company’s Board of Directors . The Code is applicable to the Company’s directors and managerial officers (including president, vice president, Assistant Vice President, chief financial and chief accounting officers, and other persons authorized to manage affairs and sign documents on behalf of the Company).
- Article 2 The Code is established in order to encourage the Company’s directors and managerial officers to act in line with ethical standards when engaging in business activities ex officio for the Company, in order to prevent any unethical conduct and activities from injuring the Company’s and shareholders’ interest.
- Article 3 The Code only refers to the guidelines available to the Company’s directors and managerial officers. Should there be any questions about specific circumstances referred to in one or more provisions referred to herein, the Company encourages directors and managerial officers to reflect the questions to the Company’s Chairman of Board. Chairman of Board may ask the Company’s in-house professionals or external professionals for their opinion, if necessary.

Chapter 2 Code of Ethical Conduct

- Article 4 Honest and ethical conduct:
Directors and managerial officers shall maintain integrity, legal compliance, faith, impartiality, ethics, and discipline while handling the Company’s business affairs.
- Article 5 Avoidance of personal conflict of interest:
Directors and managerial officers shall recuse themselves from involvement or potential involvement in any conflict of interest with the Company. This shall include, but not limited to, impossibility to maintain objectivity and efficiency in handling the Company’s business affairs, or obtaining undue or improper advantage for themselves and/or their spouse, parents, children, or relatives within third degree of kinship due to their position held in the Company. To prevent a conflict of interest, the loans of funds, provisions of guarantees, and major asset transactions between the Company and the affiliates where the said roles work shall comply with the relevant laws and the Company’s regulations. Purchases (or sales) of goods shall take the Company’s maximum interest into consideration. The managerial officers shall not work at the same department with the employees who are spouses or relatives within the second degree of kinship of the officers or their subordinates at the same time, or hold the positions to be managed separately under the internal control mechanism. Where said employees who are spouses or relatives within the second degree of kinship need to hold the position to meet special needs, employment of such employees shall be subject to approval by a directors’ meeting.

Article 6 Minimizing incentives to pursue personal gain:

When the Company encounters the opportunity to seek profit, directors and managerial officers shall maintain or increase the legal gains which the Company may gain.

The directors and managerial officers shall not pursue personal gain by using the Company's property or information or taking advantage of their positions and, unless otherwise provided in the Company Act or the Company's Articles of Incorporation, shall not engage in any activities competing with the Company's.

Article 7 Confidentiality:

The directors and managerial officers shall be bound by the obligation to maintain the confidentiality of any information regarding the Company itself or its suppliers and customers, except when authorized or required by law to disclose such information. Confidential information includes any undisclosed information that, if exploited by a competitor or disclosed, could result in damage to the Company or the suppliers and customers.

Article 8 Fair trade:

Instead of gaining success with illegal or unethical means, this Company deals with market competitions with outstanding operational management and services. Directors and officers shall maintain fairness in treating customers and employees and legal compliance in dealing with competitors, and shall not obtain undue or improper advantage through manipulation, concealment, abuse of information acknowledged from duties; misrepresentation of material information; or exploitation of other forms of unfair trade.

Article 9 Safeguarding and proper use of the Company assets:

The Company's assets shall be protected and only be used for the Company's legal business purposes. All directors and managerial officers have the responsibility to safeguard company assets and to ensure that they can be effectively and lawfully used for official business purposes. Directors and managerial officers shall also prevent the theft, negligence in care, or waste of corporate assets, which may directly impact the Company's profitability.

Article 10 Legal compliance:

Directors and managerial officers shall supervise the Company to strengthen its compliance with the Company Act, Securities and Exchange Act, and other applicable laws and regulations, as well as other laws and regulations governing the Company's activities. Directors and officers shall not willfully break any laws, attempt to mislead, manipulate, or unfairly gain profit from customers and suppliers, or misrepresent the Company's products or services.

Article 11 Encouraging employees to report on illegal conduct or unethical activities:

Employees of this Company shall report to the Company's personnel department or chief internal auditor or Audit Committee, with sufficient information, upon suspicion or discovery of any act of violation of laws or the Code committed by directors or officers. Upon verification of the reported case, the Company shall reward the informant according to the Company's personnel rules. The Company shall ensure the absolute confidentiality of the said report information and make all efforts to ensure the safety of all kind informants (whistleblowers) and protect them against threats of any form. The Company

shall also persuade the complainant who reports on case maliciously, and render punishment, if necessary, to rectify the misconduct.

Article 12 Disciplinary action

When any managerial officer violates the Code, the Company shall handle the matter in accordance with the personnel rules, and shall without delay disclose on the Market Observation Post System (MOPS) the job title, name, date of the violation and reasons for the violation of the violator, the provisions of the Code violated, and the disciplinary actions taken.

Chapter 3 Procedures for exemption

Article 13 As appropriate, exemption for directors and officers from the Code shall be approved by resolution of the Board meeting, and the information including the job titles and names of the directors and officers allowed for exemption from the Code, the date when the Board's resolution was made, the period of and reasons for the exemption, and the provisions to which the exemption applies shall be disclosed without delay on the MOPS, for the shareholders to evaluate the suitability of the Board resolution in order to protect the Company's rights and interests.

Article 14 The Company's directors and managerial officers who hold the position as director, supervisor, audit committee member or managerial officer of any public company which is not the Company's parent company or subsidiary shall advise the Company of the fact immediately.

Chapter 4 Method of disclosure

Article 15 The Code shall be disclosed in the Company's annual report or prospectus, or at the MOPS. The same shall apply where the Code is amended.

Chapter 5 Enforcement

Article 16 This Code shall be implemented after the passage of the Board and reported to the meeting of shareholders. The same shall apply to the amendments thereto.