

# 台灣聚合化學品股份有限公司

## 誠信經營守則

99.12.23 訂定

103.03.14 第一次修訂

108.11.13 第二次修訂

### 第一條 訂定目的及適用範圍

1. 目的:為建立誠信經營之企業文化,以健全經營,特訂定本守則。
2. 範圍:台灣聚合化學品股份有限公司(以下稱本公司)、子公司、直接或間接捐助基金累計超過百分之五十之財團法人及其他具有實質控制能力之機構或法人等集團企業與組織(以下簡稱本集團企業與組織)。

### 第二條 禁止不誠信行為

本公司之董事、經理人、受僱人或具有實質控制能力者(以下簡稱實質控制者),於從事商業行為之過程中,不得直接或間接提供、承諾、要求或收受任何不正當利益,或做出其他違反誠信、不法或違背受託義務等不誠信行為,以求獲得或維持利益(以下簡稱不誠信行為)。

前項行為之對象,包括公職人員、參政候選人、政黨或黨職人員,以及任何公、民營企業或機構及其董事(理事)、監察人(監事)、經理人、受僱人、實質控制者或其他利害關係人。前述公職人員包括各級民意代表、中央與地方機關之公務員及其他依法令從事於公務者皆屬之。

### 第三條 利益之態樣

本守則所稱利益,係指任何有價值之事物,包括任何形式或名義之金錢、餽贈、佣金、職位、服務、優待、回扣等。但屬正常社交禮俗,且係偶發而無影響特定權利義務之虞時,不在此限。

### 第四條 法令遵循

本公司遵守公司法、證券交易法、商業會計法、政治獻金法、貪污治罪條例、政府採購法、公職人員利益衝突迴避法、上市上櫃相關規章或其他商

業行為有關法令，以作為落實誠信經營之基本前提。

#### 第五條 政策

本公司基於廉潔、透明及負責之經營理念，制定以誠信為基礎之政策，並建立良好之公司治理與風險控管機制，以創造永續發展之經營環境。

#### 第六條 防範方案

本公司依前條之經營理念及政策，清楚且詳盡地訂定防範不誠信行為方案（以下簡稱防範方案），包含作業程序、行為指南及教育訓練等。

本公司訂定防範方案，應符合公司及集團企業與組織營運所在地之相關法令。

本公司於訂定防範方案過程中，將與員工、工會、或其他代表機構之成員協商並與相關利益團體溝通。

#### 第七條 防範方案之範圍

本公司建立不誠信行為風險之評估機制，定期分析及評估營業範圍內具較高不誠信行為風險之營業活動，據以訂定防範方案並定期檢討防範方案之妥適性與有效性，並加強相關防範措施。

本公司訂定防範方案應涵蓋下列行為之防範措施：

- 一、行賄及收賄。
- 二、提供非法政治獻金。
- 三、不當慈善捐贈或贊助。
- 四、提供或接受不合理禮物、服務、款待或其他不正當利益。
- 五、侵害營業秘密、商標權、專利權、著作權及其他智慧財產權。
- 六、從事不公平競爭之行為。
- 七、產品及服務於研發、採購、製造、提供或銷售時直接或間接損害消費者或其他利害關係人之權益、健康與安全。

#### 第八條 承諾與執行

本公司董事與總經理應簽署遵循誠信經營政策之聲明，並於標準書載明，於僱用條件要求受僱人遵守誠信經營政策。

本公司及集團企業與組織於規章及對外文件中明示誠信經營之政策，董事

會與管理階層應承諾積極落實，並於內部管理及外部商業活動中確實執行。

上述誠信經營政策之聲明、承諾及執行，由各權責單位製作文件化資訊並妥善保存。

#### 第九條 誠信經營商業活動

本公司以公平與透明之方式進行商業活動。本公司於商業往來之前，需考量其代理商、供應商、客戶或其他商業往來交易對象之合法性及是否涉有不誠信行為紀錄，避免與涉有不誠信行為紀錄者進行交易。

本公司與他人簽訂契約，其內容須包含遵守誠信經營政策及交易相對人如涉有不誠信行為時，本公司得隨時終止或解除契約之條款。

#### 第十條 禁止行賄及收賄

本公司及董事、經理人、受僱人與實質控制者，於執行業務時，不得直接或間接提供、承諾、要求或收受任何形式之不正當利益，包括回扣、佣金、疏通費、服務或透過其他途徑向客戶、代理商、承包商、供應商、公職人員或其他利害關係人提供或收受不正當利益。但符合營運所在地法令者，不在此限。

#### 第十一條 禁止提供非法政治獻金

本公司及董事、經理人、受僱人與實質控制者，對政黨或參與政治活動之組織或個人直接或間接提供捐獻，應符合政治獻金法及公司內部相關作業程序，不得藉以謀取商業利益或交易優勢。

#### 第十二條 禁止不當慈善捐贈或贊助

本公司及董事、經理人、受僱人與實質控制者，對於慈善捐贈或贊助，應符合相關法令及內部作業程序，不得為變相行賄。

#### 第十三條 禁止不合理禮物、服務、款待或其他不正當利益

本公司及董事、經理人、受僱人與實質控制者，不得直接或間接提供或接受任何不合理禮物、服務、款待或其他不正當利益，藉以建立商業關係或影響商業交易行為。

#### 第十四條 禁止侵害智慧財產權

本公司及董事、經理人、受僱人、受任人與實質控制者，應遵守智慧財產相關法規、公司內部作業程序及契約規定；未經智慧財產權所有人同意，不得使用、洩漏、處分、燬損或有其他侵害智慧財產權之行為。

#### 第十五條 禁止從事不公平競爭之行為

本公司應依相關競爭法規從事營業活動，不得違法固定價格、操縱投標、限制產量與配額，或以分配顧客、供應商、營運區域或商業種類等方式，分享或分割市場。

#### 第十六條 防範產品或服務損害利害關係人

本公司及董事、經理人、受僱人、受任人與實質控制者，於產品與服務之研發、採購、製造、提供或銷售過程，應遵循相關法規，確保產品及服務之資訊透明性及安全性，制定且公開其消費者或其他利害關係人權益保護政策，並落實於營運活動，以防止產品或服務直接或間接損害消費者或其他利害關係人之權益、健康與安全。有事實足認其商品、服務有危害消費者或其他利害關係人安全與健康之虞時，原則上將立即回收該批產品或停止其服務。

#### 第十七條 組織與責任

本公司董事會應盡善良管理人之注意義務，督促防止不誠信行為，並隨時檢討其實施成效及持續改進，確保誠信經營政策之落實。

本公司為健全誠信經營之管理，由公司治理小組負責誠信經營政策與防範方案之制定及監督執行，主要掌理下列事項，並由公司治理主管定期（至少一年一次）向董事會報告：

- 一、配合法令制度訂定落實誠信經營政策之相關規章。
- 二、定期分析及評估營業範圍內不誠信行為風險。
- 三、規劃內部組織架構，對營業範圍內較高不誠信行為風險之營業活動，安置監控機制。
- 四、誠信政策宣導訓練之推動及協調。
- 五、規劃檢舉制度，確保執行之有效性。
- 六、協助董事及總經理評估落實誠信經營所建立之防範措施是否有效運作，並定期就相關業務流程進行評估遵循情形，作成報告。

#### 第十八條 業務執行之法令遵循

本公司之董事、經理人、受僱人與實質控制者於執行業務時，應遵守法令規定及防範方案。

#### 第十九條 利益迴避

本公司制定防止利益衝突之政策，並提供適當管道供董事、經理人與受僱人主動說明其與公司有無潛在之利益衝突。(詳見本公司董事及經理人道德行為準則)。

本公司董事應秉持高度自律，對董事會所列議案，與其自身或其代表之法人有利害關係，致有害於公司利益之虞者，得陳述意見及答詢，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。董事間亦應自律，不得不當相互支援。

本公司董事、經理人與受僱人不得藉其在公司擔任之職位，使其自身、配偶、父母、子女、二親等以內之親屬或任何他人獲得不正當利益。

#### 第二十條 會計與內部控制

本公司就具較高不誠信行為風險之營業活動，應建立並遵行有效之會計制度及內部控制制度，不得有外帳或保留秘密帳戶，並隨時檢討，俾確保該制度之設計及執行持續有效。

本公司內部稽核人員依不誠信行為風險之評估結果，擬訂相關稽核計畫，並據以查核防範方案遵循情形。

前項查核結果應通報高階管理階層及誠信經營專責單位，並作成稽核報告提報董事會及審計委員會。

#### 第二十一條 作業程序及行為指南

本公司依第六條規定訂定作業程序及行為指南，具體規範董事、經理人、受僱人及實質控制者執行業務應注意事項，其內容應涵蓋下列事項：

- 一、提供或接受不正當利益之認定標準。
- 二、提供合法政治獻金之處理程序。
- 三、提供正當慈善捐贈或贊助之處理程序及金額標準。

- 四、避免與職務相關利益衝突之規定，及其申報與處理程序。
- 五、對業務上獲得之機密及商業敏感資料之保密規定。
- 六、對涉有不誠信行為之供應商、客戶及業務往來交易對象之規範及處理程序。
- 七、發現違反企業誠信經營守則之處理程序。
- 八、對違反者採取之紀律處分。
- 九、董事暨經理人道德行為準則。

#### 第二十二條 教育訓練及考核

本公司應定期對董事、經理人、受僱人及實質控制者舉辦教育訓練與宣導，並邀請與公司從事商業行為之相對人參與，使其充分瞭解公司誠信經營之決心、政策、防範方案及違反誠信行為之後果。

本公司將誠信經營政策與員工績效考核及人力資源政策結合，設立明確有效之獎懲制度。

#### 第二十三條 檢舉與懲戒

本公司提供正當檢舉管道（如：人資處、審計委員會、員工信箱…等），並對於檢舉人身分及檢舉內容應確實保密。

本公司明訂違反誠信經營規定之懲戒與申訴制度，並即時於公司內部網站揭露違反人員之職稱、姓名、違反日期、違反內容及處理情形等資訊。

#### 第二十四條 資訊揭露

本公司應於公司網站、年報及公開說明書揭露本公司誠信經營守則執行情形。

#### 第二十五條 誠信經營守則之檢討修正

本公司應隨時注意國內外誠信經營相關規範之發展，並鼓勵董事、經理人及受僱人提出建議，據以檢討改進公司訂定之誠信經營守則，以提昇公司誠信經營之成效。

#### 第二十六條 實施

本誠信經營守則經董事會通過後施行，修正時亦同。

# Ethical Corporate Management Best Practice Principles of USI Corporation

Established on December 23, 2010

Amended on March 14, 2014

Amended on November 13, 2019

## Article 1: Purpose and Scope of Applicability

- I. Purpose: The Principles are established in order to foster a corporate culture of ethical management and sound development.
- II. Scope: USI Corporation (hereinafter referred to as the “Company”), its subsidiaries, any corporation to which the Company's direct or indirect contribution of funds exceeds fifty (50) percent of the total funds received, and its group enterprises and organizations including other institutions or juridical persons which are substantially controlled by the Company (hereinafter referred to as the “Group enterprises and organizations”).

## Article 2: Prohibition of unethical conduct

When engaging in commercial activities, the Company’s directors, managerial officers, employees, and persons having substantial control over the Company (hereinafter referred to as the “substantial controllers”) shall not directly or indirectly offer, promise to offer, request or accept any improper benefits, nor commit unethical acts including breach of ethics, illegal acts, or breach of fiduciary duty (hereinafter referred to as “unethical conduct”) for purposes of acquiring or maintaining benefits.

Parties referred to in the preceding paragraph include public servants, political candidates, political parties or members of political parties, state-run or private-owned businesses or institutions, and their directors, supervisors, managerial officers, employees or substantial controllers or other stakeholders. Said public

servants include public representatives of each level, public servants of the central and local authorities, and any other persons engaged in government affairs pursuant to laws.

Article 3: Types of benefit

“Benefits” referred to herein mean any valuable things, including money, endowments, commissions, positions, services, preferential treatment or rebates of any type or in any name. Benefits received or given occasionally in accordance with accepted social customs and that do not adversely affect specific rights and obligations shall be excluded.

Article 4: Legal compliance

The Company shall comply with the Company Act, Securities and Exchange Act, Business Entity Accounting Act, Political Donations Act, Anti-Corruption Statute, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest, TWSE/GTSM listing rules, or other laws or regulations regarding commercial activities, as the underlying basic premise to facilitate ethical corporate management.

Article 5: Policy

The Company shall abide by the management philosophy of honesty, transparency and responsibility, base policies on the principle of good faith and establish good corporate governance and risk control mechanism so as to create an operational environment for sustainable development.

Article 6: Prevention programs

The Company shall, according to the management philosophy and policy referred to in the preceding Article, clearly and thoroughly prescribe the specific ethical management practices and the programs to forestall unethical conduct (“prevention programs”), including operating procedures, guidelines,



and training.

When establishing the prevention programs, the Company shall comply with relevant laws and regulations of the territory where the Company and its Group enterprises and organization are operating.

In the course of developing the prevention programs, the Company is advised to negotiate with its employees, labor union or other representative entities' members, and stakeholders.

Article 7: Scope of prevention programs

The company shall establish a risk assessment mechanism against unethical conduct, analyze and assess on a regular basis business activities within their business scope which are at a higher risk of being involved in unethical conduct, and establish prevention programs accordingly and review their adequacy and effectiveness on a regular basis.

The prevention programs, which shall at least include preventive measures against the following:

- I. Offering and acceptance of bribes.
- II. Illegal political donations.
- III. Improper charitable donations or sponsorship.
- IV. Offering or acceptance of unreasonable presents or hospitality, or other improper benefits.
- V. Misappropriation of trade secrets and infringement of trademark rights, patent rights, copyrights, and other intellectual property rights.
- VI. Engaging in unfair competitive practices.
- VII. Damage directly or indirectly caused to the rights or interests, health, or safety of consumers or other stakeholders in the course of research and development, procurement, manufacture, provision, or sale of products and service.

Article 8: Commitment and implementation

Directors and General manager of the company shall issue a statement of compliance with the ethical management policy and require in the terms of employment that employees comply with such policy.

The Company and Group enterprises and organizations shall clearly specify in their rules and external documents the ethical corporate management policies and the commitment by the Board of Directors and the management on

rigorous and thorough implementation of such policies, and shall carry out the policies in internal management and in commercial activities.

The declarations, commitments and implementation of the above integrity management policy shall be produced and documented by all responsible units and properly preserved.

Article 9: Commercial activities of ethical management

The Company shall engage in commercial activities in a fair and transparent manner. Prior to any commercial transactions, the Company shall take into consideration the legality of their agents, suppliers, clients, or other trading counterparts and whether any of them are involved in unethical conduct, and shall avoid any dealings with persons so involved.

When entering into contracts with another person, the Company shall include in such contracts terms requiring compliance with ethical corporate management policy and that in the event the trading counterparts are involved in unethical conduct, the Company may at any time terminate or rescind the contracts.

Article 10: Prohibition of offering and acceptance of bribes

When conducting business, the Company and our directors, managerial officers, employees, and substantial controllers, shall not directly or indirectly offer, promise to offer, request, or accept any improper benefits in whatever form to or from clients, agents, contractors, suppliers, public servants, or other stakeholders, including rebate, commission, facilitation payment or any other form. Notwithstanding, benefits that meet the laws and regulations applicable in the territory where the Company is operating shall be excluded.

Article 11: Prohibition of illegal political donations

When directly or indirectly offering a donation to political parties or organizations or individuals participating in political activities, the Company and our directors, managerial officers, employees, and substantial controllers,

shall comply with the Political Donations Act and their own relevant internal operating procedures, and shall not make such donations in exchange for commercial gains or business advantages.

Article 12: Prohibition of improper charitable donations or sponsorship

When making or offering donations and sponsorship, the Company and our directors, managerial officers, employees, and substantial controllers shall comply with relevant laws and regulations and internal operating procedures, and shall not engage in bribery in bribery.

Article 13: Prohibition of offering or acceptance of unreasonable presents, services, hospitality, or other improper benefits.

The Company and our directors, managerial officers, employees, and substantial controllers shall not directly or indirectly offer or accept any unreasonable presents, services, hospitality or other improper benefits to establish business relationship or influence commercial transactions.

Article 14 Prohibition against infringement of intellectual property rights

The Company and our directors, managerial officers, employees, and substantial controllers shall observe applicable laws and regulations, the company's internal operational procedures, and contractual provisions concerning intellectual property, and may not use, disclose, dispose, or damage intellectual property or otherwise infringe intellectual property rights without the prior consent of the intellectual property rights holder.

Article 15 Prohibition of unfair competition

The company shall engage in business activities in accordance with applicable competition laws and regulations, and may not fix prices, make rigged bids, establish output restrictions or quotas, or share or divide markets by allocating customers, suppliers, territories, or lines of commerce.

Article 16 Prevention of damage on Stakeholders from Products/Services

In the course of research and development, procurement, manufacture, provision, or sale of products and services, The company and our directors,

managerial officers, employees, and substantial controllers shall observe applicable laws and regulations and international standards to ensure the transparency of information about, and safety of, their products and services. They shall also adopt and publish a policy on the protection of the rights and interests of consumers or other stakeholders, and carry out the policy in their operations, with a view to preventing their products and services from directly or indirectly damaging the rights and interests, health, and safety of consumers or other stakeholders. Where there are sufficient facts to determine that the company's products or services are likely to pose any hazard to the safety and health of consumers or other stakeholders, the company shall, in principle, recall those products or suspend the services immediately.

Article 17: Organization and liability

The Company's Board of Directors shall exercise the due care of good administrators to urge the Company to prevent unethical conduct, always review the results of the preventive measures and continually make adjustments so as to ensure thorough implementation of its ethical corporate management policies.

To achieve sound ethical corporate management, the Company's governance team establishes and supervises the implementation of the ethical corporate management policies and preventive programs according to the following duties. The chief corporate governance officer periodically (at least once a year) reports to the board of directors:

1. Establish regulations to implement the ethical management policy in compliance with the requirements of laws and regulations.
2. Analyzing and assessing on a regular basis the risk of involvement in unethical conduct within the business scope.
3. Planning the internal organization, structure, and allocation of responsibilities and setting up check-and-balance mechanisms for mutual supervision of the business activities within the business scope which are possibly at a higher risk for unethical conduct.

4. Promoting and coordinating awareness and educational activities with respect to ethics policy.
5. Developing a whistle-blowing system and ensuring its operating effectiveness.
6. Assisting the board of directors and General manager in assessing whether the prevention measures taken for the purpose of implementing ethical management are effectively operating, and preparing reports on the regular assessment of compliance with ethical management in operating procedures.

Article 18: Legal compliance for implementation of business

The Company and our directors, managerial officers, employees, and substantial controllers shall comply with laws and regulations and the prevention programs when conducting business.

Article 19: Avoidance of conflict of interest by directors and managerial officers

The Company shall adopt policies for preventing conflicts of interest, and shall also offer appropriate means for directors, managerial officers, and employees to voluntarily explain whether their interests would potentially conflict with those of the Company. (For details, please see the Company's Code of Ethical Conduct for Directors and Managerial Personnel.)

The Company's directors shall adhere to high self-disciplinary policy. When a motion at a given board of directors meeting concerns their personal interest, or interest of the juristic person represented by them and is likely to injure the Company's interest, the directors shall state their opinion and answers, but may not participate in discussion of or voting on the motion and shall recuse themselves from the discussion or the voting, and may not exercise voting rights as proxy for another director. The directors shall practice self-discipline and must not support one another in improper dealings.

The Company's directors, managerial officers and employees shall not take advantage of their positions in the Company to obtain improper benefits for

themselves, their spouses, parents, children, relatives within the second degree of kinship, or any other person.

Article 20: Accounting and internal control

The Company shall establish effective accounting systems and internal control systems for business activities possibly at a higher risk of being involved in an unethical conduct, not have under-the-table accounts or keep secret accounts, and conduct reviews regularly so as to ensure that the design and enforcement of the systems remain effective.

The Company's internal audit officers shall, based on the results of assessment of the risk of involvement in unethical conduct, draw up relevant audit plans and examine accordingly the compliance with the prevention programs.

The results of examination in the preceding paragraph shall be reported to senior management and the ethical management dedicated unit and put down in writing in the form of an audit report to be submitted to the board of directors and Audit Committee.

Article 21: Operating procedure and guidelines

The Company shall establish operating procedures and guidelines in accordance with Article 6 herein to guide directors, managerial officers, employees, and substantial controllers on how to conduct business. The procedures and guidelines should contain the following matters:

- I. Standards for determining offering or acceptance of improper benefits.
- II. Procedures for offering legal political donations.
- III. Procedures and the standard rates for offering charitable donations or sponsorship.
- IV. Rules for avoiding conflicts of interests concerning job duty and how they should be reported and handled.
- V. Rules for keeping confidential trade secrets and sensitive business information obtained in the ordinary course of business.
- VI. Regulations and procedures for dealing with suppliers, clients and trading

counterparts suspected of unethical conduct.

VII. Handling procedures for violations of these Principles.

VIII. Disciplinary measures against offenders.

IX. Code of Ethical Conduct for Directors and Managerial Personnel.

Article 22: Training and performance appraisal

The Company shall periodically organize training and awareness programs for directors, managerial officers, employees, and substantial controllers and invite the Company's commercial trading counterparts so they understand the Company's resolve to implement ethical corporate management, the related policies, prevention programs and the consequences of committing unethical conduct.

The Company shall apply the policies of ethical corporate management when creating its employee performance appraisal system and human resource policies to establish a clear and effective reward and discipline system.

Article 23: Complaint and discipline

The Company shall adopt an adequate whistle-blowing channel (e.g. HR Division, Audit Committee, or mailbox for employees, et al.), and keep the complainant's identity and contents of complaint in confidence.

The Company shall establish a disciplinary and complaining system for handling violations of the ethical corporate management rules, and shall make immediate disclosure on the Company's internal website of the job title and name of the violator, the date and details of the violation, and the actions taken in response.

Article 24: Information disclosure

The Company shall disclose the status of implementation of the Company's Ethical Corporate Management Best Practice Principles on the Company's website and in the Company's annual report and prospectus.

Article 25: Review and modification of Ethical Corporate Management Best Practice Principles

The Company shall at all times monitor the development of relevant local and international regulations concerning ethical corporate management and encourage its directors, managerial officers, and employees to make suggestions, based on which the Ethical Corporate Management Best Practice Principles adopted by the Company will be reviewed and improved with a view to achieving better implementation of the Company's ethical management.

Article 26: Implement

These Principles and any amendments hereto, shall be implemented after adoption by resolution of the Board of Directors.

**In case of any discrepancy between the English translation and the Chinese version, the Chinese version shall prevail.**